

Do the Numbers Limited

37 Upper Brownhill Road

Southampton, SO16 5NG

023 8077 2341

12th May 2020

Amy White, Clerk
East Woodhay Parish Council
Gilton Ash, Tile Barn
Woolton Hill
RG20 9UX

Dear Amy,

Subject: Review of matters arising from Internal Audit for 31 March 2020

Please find below the list of matters arising following my visit today. The review was carried out during the COVID lockdown and appropriate allowance has been made for such. I found the records of the council to be in good order and felt that the visit went well.

The list of matters is quite long but most are procedural and should be straightforward to rectify.

Control area	Issue	Recommended Action
Payment listing	The payment listing included in the minutes is not in accordance with the requirements of the A&A Act or the Transparency code.	A complete list of payments to be made and approved clearly showing the date of payment, the payee, the purpose and the amount should comprise a page of the signed minutes at every meeting.
Bank balances and statements	The council has not routinely minuted the balance held at the bank, nor is there evidence that members are checking the bank reconciliation back to the statement.	The minute template should be amended to include approval of the bank balances and members in turn should check the reconciliation.
Contracts and quotes	It appears that quotes and tenders and agreements with suppliers have been arranged by members rather than the proper officer.	The council should ensure that all correspondence is properly addressed to the clerk and files are stored in accordance with ICO rulings.
Annual return approval	In 2019 the AGAR was signed but there is no clear evidence that the assertions in S1 were approved in advance of the figures in S2	Please ensure that when the 2020 return is approved the guidance in para 1.1 here and on the PKF page is followed
Grants to external groups	The council regularly minutes making 'donations' which is not permitted.	The council can make grants within its powers (see page 33) and should update its grant making policy and form in accordance with best practice – example here

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Director: Eleanor S Greene

Capital expenditure	The council appears to have carried out items of significant expenditure (eg the kissing gates) without clearly minuting the quotes, price and agreed supplier in advance.	All procurement should be carried out as per the current Model Standing orders and Financial regulations.
AOB	The published agenda of the council should make it clear the matters to be discussed and decided upon. "Any Other Business " cannot meet this requirement.	Please ensure that AOB ceases to be on the agenda or in the minutes. Items raised by members should be "for discussion / decision at the next meeting"
Sub committees	The council appears to have minuted the decisions of subcommittees when there have been no published agenda or minutes.	Where Working groups of councillors meet informally and report back to the council for decision, these should be clearly identified as 'Working Groups'
Audit report	There is no evidence that the report of the Internal Auditor was brought to the council for an action plan to be drawn up, as is required.	Please ensure that all audit reports – internal and external – are properly actioned by the council and published as per the Transparency code.
Standard Documents	It is a requirement of the AGAR that the standard documents (Standing Orders, Fin Regs, Risk assessment and Asset register) are reviewed and approved each year.	Even where no changes are needed, the council should check that the documents are up to date both on file and on the web.
Term deposit account	The council transferred funds to a term deposit account for which there was no year end statement.	Members should assure themselves that there is third party evidence to support all funds of the council.
Members interest forms	Not all of the DPI forms are currently published on the BDBC website. Not all members have included their home address on the form.	The DPI forms are to protect members from accusations of bias and should be kept complete and up to date.
Play area inspection	It is not clear whether the outcomes of play equipment inspection reports are actioned.	For both risk assessment and insurance purposes a clear system of inspection and reporting thereon should be set up.
Website agendas	It is a requirement of the transparency code that the full agenda pack is published on the website in advance of meetings. This is even more important when meetings are electronic.	Please could all members review the website for compliance with the requirements (page 28 here) and notify the proper officer in the coming months of any updates needed.

Please find enclosed my invoice for the agreed fee.

If either you or your councillors have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene

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