

Do the Numbers Limited

37 Upper Brownhill Road

Southampton, SO16 5NG

023 8077 2341

11th May 2020

Pam Hibbins, Clerk
Worldham Parish Council
East Worldham Village Hall
Worldham
Hants GU34 3AN

Dear Pam,

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 felt that the checks went well and that the records of the council are kept in good order.

Control area	Issue	Recommended Action
Subcommittees	The council has various groups that act as working parties (no published agenda, no officer present, no published minutes)	Care should be taken to use the correct title for working groups so that the transparency code and FOI laws can be shown to be complied with.
Donations	The council appears to have made donations to the churchyards and a charity rather than grants awarded on the basis of standard application forms.	Councils do not have the power to offer donations. They can make grants where they have the power (list here page 33) and the same form should be used by all (example here)
Minute approval	It is a requirement of LGA 72 that every page of the minutes is initialled by the Chair.	Please update the minute template so that there is evidence of approval of the whole minute set.
Cheque stub approval	It is a requirement of LGS 72 that the signatories of cheques also initial the stub as proof.	Please ensure that all cheque signatories adhere to such requirements. When the council moves to electronic banking, the payment list should be signed.
Asset addition	During the year the council purchased a SID which was added to the Asset register but not the AGAR value.	Please ensure that the AGAR matches the Asset register.
Clerks contract of employment	The council had two changes of clerk in the year. This does not remove the requirement for a contract of employment.	The council should approve an appropriate contract for the clerk without delay.

Please find enclosed my invoice for the agreed fee .

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

Regards

Eleanor S Greene

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Registered in England No. 7871759

Director: Eleanor S Greene