

Do the Numbers Limited
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25th May 2017

Ian Milson, Clerk
 Awbridge Parish Council
 6 Pollards Moor Road
 Copythorne, Southampton
 SO40 2NZ

Dear Ian,

Subject: Review of matters arising from Internal Audit for 31 March 2017

Please find below the list of matters arising following my review of the files today. I found the records of the council to be in very good order and I felt that the checks went well.

Control area	Issue	Recommended Action
Minute approval	It is a requirement of LGA 1972 that every page of the minutes is initialled when the last page is signed and dated.	Please could the chair ensure that all pages are correctly approved in the master file.
Subcommittee minutes	Not all of the minutes of committees were in the signed file.	The master set is the signed, filed set. They must be kept even with the incoming transparency code.
Budget approval	The budget, once approved, becomes a public document and should be included in the signed minutes.	The approved budget should be in the hard copy minute file and the website from now on.
Members Interests	The council has not uploaded copies of the Members' interests forms to its website in accordance with the Transparency Code. <i>(also raised last year)</i>	A link to the TVBC website and regular checks that their site is accurate will bring the council into compliance.
Fixed assets	It is good practice for the council to review the full fixed asset register in advance of the year end.	This should be done in 2017 and clear records kept of assets granted to other bodies.
Bank reconciliation	It is good practice to minute the balance at the bank every month and for members to agree the figure back to the actual statement.	The minute template should be updated to ensure that this happens every month.