

Do the Numbers Limited

26th May 2021

Amanda Jobling, Clerk
Hamble Le Rice Parish Council
Memorial Hall, 2 High Street
Hamble-le-Rice, SO31 4JE

Dear Amanda,

Subject: Review of matters arising from Internal Audit for 31 March 2021

Please find the matters arising following my visits today and earlier in the year. I found the records of the council to be in good order and that the visit went well.

Control area	Issue	Recommended Action
Earmarked reserves	Some of the reserves set up in March were budget underspends, rather than projects that comply with the guidance.	Please could all earmarked reserves be assessed against the guidance in Para 5.31 here and reallocated where appropriate
General reserve	The general reserve of the council stands at 8 months of revenue expenditure which is above the recommended level.	As lockdowns ease, projects should be brought forward for the benefit of the community.
Fixed asset register	The asset register used by the council is more of an inventory and appears to include assets which have been replaced. <i>(also raised last year)</i>	The accounting software used by the council now includes a Fixed Asset module which will greatly simplify and then resolve this issue.
Transparency code	Several of the disclosures of both the FOI and Transparency code are incomplete on the council website <i>(also raised last year)</i>	The transparency code requirements are on page 30 here See note above.
Minute approval	It is a requirement of LGA 1972 that all minutes are signed and filed in hard copy.	In advance of the approval of the AGAR, all sets of committee, council and exempt minutes should be signed and filed.
Petty cash	The council still holds a petty cash tin which has been superseded by officer debit cards.	The unbanked receipt and the transfer balance in the tin should be paid into the current account and that ledger closed.

Please find attached 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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Registered in England No. 7871759

Director: Eleanor S Greene