

Do the Numbers Limited

16th April 2018

Christine Howe, Clerk
Badger Farm Parish Council

Dear Christine,

Subject: Review of matters arising from Internal Audit for 31 March 2018

Please find below the list of matters arising following our meeting today. I found the records of the council to be in much improved order and that the review went well.

Area	Issue	Recommended Action
PWLB borrowing	The council took out a PWLB loan during the year, the paperwork for which was not included in the receipts file.	Please ensure that all PWLB paperwork is filed with payments and bank records.
Wages costing	It is good practice to minute on an annual basis the rate of pay, hours and pension entitlement of all staff, specially when staff are recruited. The council should also ensure that wages are paid based on proven RTI submissions. <i>(also raised last two years)</i>	Proper control over wages and transparency over contracted amounts paid to officers is a requirement that members should ensure is improved.
Tenders	The tendering process for the play area was not minuted in accordance with best practice. <i>(also raised last year)</i>	Only the name of the winner should be made public, as per the A,B,C system.
Grant applications	The council does not have a fully transparent grant application process.	The form and guidance should be published on the new website.
Councillor resignation	A member of the council discussed their resignation date during the year but remained on the council. This is contrary to the legislation.	Councillor resignations are effective immediately that the clerk or the meeting are notified. Please ensure that this is adhered to in future.
Bank reconciliation	The bank balances and reconciliation should be included in the minutes of each meeting.	The template can be updated from now on.
Bank statement	It is good practice for the members to initial the bank statement back to the reconciliation at least quarterly. <i>(also raised last year)</i>	This has not been done in recent months and should be restarted.
Cheque stubs	It is a requirement of LGA 1972 that the signatories of cheques also initial the stub.	Members should ensure that they do this every time they approve a payment.
Proper officer	It appears that in some instances, councillors have acted, or responded to planning applications and consultations without minuted approval.	Parish Councillors have no power to act individually. All correspondence should go through the proper officer.
GDPR	Members should be very aware that using personal email addresses for council business may not comply with the incoming GDPR.	While the website is settling in, it may be best for all council emails to be via the office.

Please find enclosed my invoice for the agreed fee of £320. If you or your members have any queries, please do not hesitate to contact me.

Regards,

Eleanor S Greene

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