

# Do the Numbers Ltd

37 Upper Brownhill  
Road Southampton,  
SO16 5NG

8<sup>th</sup> April

2019 Christine Howe, Clerk  
Badger Farm Parish Council

Dear Christine,

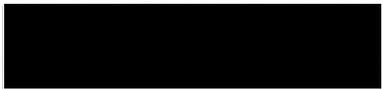
## Subject: Review of matters arising from Internal Audit for 31 March 2019

Please find below the list of matters arising following my visit last week. I found the records of the council to be in much improved order and that the review went well.

Area	Issue	Recommended Action
Grants	Grants and donations have been made during the year, for some of which the spending power is unclear. Councils have no powers to make donations. Councils have no powers to subsidise commercial activities.	The grant form and regulations should be clearly available on the website for all to access. All grants should be based on submitted application with supporting evidence. Whenever a grant is approved, the spending power being used should be clearly minuted.
Precept	When the precept was approved, the amount to be requested was not minuted.	The final budget should comprise a page of the published minutes and the amount being precepted should be clearly stated.
Nat West bank account	It is unclear why the bank will not accept written authority from the proper officer to close this account, when it is happy to send statements to her address.	The members and officer should request that the account is closed forthwith to reduce control risk.
Transparency code	The AGAR (Annual return) forms for the last three years are not on the website.	When the 2018/19 form has been submitted, it should be uploaded.
Asset register	BFPC is a "gap council" but good practice is to publish the fixed asset register online.	Over the coming months the remaining web site pages should be populated.
Bank reconciliation	The bank balances and reconciliation should be included in the minutes of each meeting. <i>(also raised last year)</i>	The template should be updated from now on.
Member vacancies	The council has two vacancies but is not actively seeking to fill them.	Co option notices should be on the website, social media accounts and noticeboards.
Planning application flowchart	The council has an information flowchart of how the planning process timings work. This is an excellent resource .	BFPC should web publish the flowchart as an example of best practice.

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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Director: Eleanor S Greene

