

Do the Numbers Limited  
37 Upper Brownhill Road  
Southampton, SO16 5NG  
023 8077 2341

20<sup>th</sup> May 2021

Amy White, Clerk  
East Woodhay Parish Council  
Gilton Ash, Tile Barn  
Woolton Hill  
RG20 9UX

Dear Amy,

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

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

Control area	Issue	Recommended Action
Internal audit report	It is not clear whether the internal audit report and action plan were addressed by the full council at a public meeting. <i>(also raised last year)</i>	With the changes in membership, it would be beneficial for all members to be involved in the audit process.
Bank reconciliation	It appears that all bank checks are carried out by the chairman, rather than all members in rotation.	The council as a body corporate are responsible for the finances, so should all be involved in controls.
Contracts and quotes	It appears that quotes and tenders and agreements with suppliers have been arranged by members rather than the proper officer. <i>(also raised last year)</i>	The council should ensure that all correspondence is properly addressed to the clerk and files are stored in accordance with ICO rulings.
Annual return approval	When the AGAR was signed it is not clearly minuted that the assertions in S1 were approved in advance of the figures in S2 <i>(also raised last year)</i>	Please ensure that when the 2021 return is approved the guidance in <a href="#">para 1.1 here</a> and on the <a href="#">PKF page</a> is followed
Chairman's allowance	It would appear that this was used to purchase wine for members of the council which is not within any powers of a Local Authority.	The Chairman's allowance is covered by the standard spending powers. Please ensure that gifts to members are not repeated.
VAT	VAT has been claimed on invoices that do not contain VAT. (HALC affiliation, insurance and a contractor without a VAT number)	Please ensure that the overclaim is reversed at the next claim and that only valid VAT is claimed.

Recreation ground Charity	The council is sole managing trustee of the recreation ground ( <a href="#">Charity 1072622</a> )	Please update the Charity Commission website to show the Council rather than the clerk as trustee.
Sub committees	The council appears to have minuted the decisions of subcommittees when there have been no published agenda or minutes. <i>(also raised last year)</i>	Where Working groups of councillors meet informally and report back to the council for decision, these should be clearly identified as 'Working Groups'
Budget	The budget was not included in the minutes to support the precept.	The budget should always comprise part of the signed and published minutes.
DPI Forms	The link from the Parish website to BDBC is broken	Please could the link be updated and all forms checked.
Earmarked Reserves	The earmarked reserves of the council do not comply with the current guidance (that each should have a clear project and end date)	Please could all reserves be reviewed and projects brought forward to make best use of taxpayer funds.
General reserve	The general reserve of the council is significantly above the guidance (6-12 months of revenue expenditure)	The council does not have the power to hold savings. Taxpayer fund should be spent to benefit the community.
Website agendas	It is a requirement of the <a href="#">Freedom of Information Act</a> that the full agenda pack is published on the website in advance of meetings. <i>(also raised last year)</i>	Please could all members review the website for compliance with the requirements ( <a href="#">page 28 here</a> ) and notify the proper officer in the coming months of any updates needed.

Please find enclosed 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