

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

18th June 2015

Sarah Bettin, Clerk
Greatham Parish Council
Mill Cottage
Greatham
Hants, GU33 6HH

Dear Sarah,

Subject: Review of matters arising from Internal Audit for 31 March 2015

Please find below the list of matters arising following my visit yesterday.

Overall I found the records of the council to be in good order and I felt that the visit went well.

Control area	Issue	Recommended Action
Meeting attendance	It is good practice to clearly record all those present at the meeting, especially the clerk.	Please update the template to include such
Minute authorisation	It is a requirement of LGA'72 that each page of the minutes is initialed and the last page signed and dated by the chair.	Please update the minutes template so that this happens in future
Minute detail	The minutes of the council record more of the discussion leading to decisions that is necessary.	To make best use of officer time it may be worth simplifying what is actually minuted.
Budget approval	When the budget is approved it becomes a public document and should comprise a page of the signed minutes.	From the next budget round this should be done.
Standard documents	It is good practice, and now a requirement of the transparency code that the standard documents are reviewed each year	Stand Ords, Fin Regs, Risk Ass, Asset reg should all be approved each year and published on the website.
Payroll evidence	It is good practice to use the BPT / RTI printout as the supporting document for wages payments.	This should be done from now on.
Pension auto-enrollment.	The staging date of the council is 01.02.17 and even though the clerk earns less than the limit, the council needs to have a scheme in place by that date.	Appropriate advice should be sought in good time.

eleanorgreene@thedunnefamily.co.uk

Registered in England No. 7871759

Director: Eleanor S Greene

Reserves	The reserves of the council are higher than best practice.	For a council the size of Greatham, 6-9 months of revenue expenditure is appropriate.
Old Church	There appears to be some confusion about the status of this building – see below.	The council owns the building and is free to spend what is required under the transfer deed.

Please find enclosed my invoice for the agreed fee of £185.

If either you or your councillors have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene

Addendum : Old Church of St John, Greatham

This building and the land upon which it stands was declared redundant as a place of worship in 1986 and transferred to Greatham Parish Council in 1998.

The building has no practical purpose, but the council is required to maintain it in the condition it was on the date of transfer.

There has been some confusion as to whether repairs are limited to the s.137 limit, but this would only apply if the building belonged to another body.

It is best to regard it as equivalent to a war memorial – decorative but not useful.

The nearest equivalent to the structure, with relevance for restoration, fundraising, support groups and extensive expenditure on a listed structure is the Old Granary in Bramley Parish

<http://bramleypc.co.uk/en/noticeboard/112-the-granary6>

As can be seen, there are no limits on the amount that can be spent, and once the building is restored it is easier to find potential uses.