

# Do the Numbers Limited

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Southampton, SO16 5NG

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16<sup>th</sup> June 2016

Stephanie Spence, Clerk  
Greatham Parish Council  
26 Brambleton Avenue  
Farnham  
GU9 8RA

Dear Stephanie,

## Subject: Review of matters arising from Internal Audit for 31 March 2016

Please find below the list of matters arising following my visit earlier in the week. 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
Reserves	As at the year end the reserves of the council were significantly above guidance of around 6 months of revenue expenditure.	The commencement of work on the old church has spent a lot of the reserves but this should be monitored.
Asset register	The asset register should be reviewed annually for completeness and to guide expenditure decisions.	In advance of budget setting, the register should be reviewed and assessed against the insurance schedule.
Bank statement	It is good practice for the members to initial the actual statement back to the reconciliation.	Each member should take it in turn to carry out this check from now on.
Standard documents	It is good practice 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.
Pension auto-enrollment.	The staging date of the council is 01.02.17 however Greatham does not need a scheme as the clerk earns below the limit.	This should be monitored on an annual basis in case the legislation / guidance change.

Please find enclosed my invoice for the agreed fee of £235. If either you or your councillors have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene