

Do the Numbers Limited

37 Upper Brownhill Road
Southampton, SO16 5NG

023 8077 2341

30th May 2017

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 2017

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

Control area	Issue	Recommended Action
Staff changes	It is good practice to clearly minute all changes in staffing, even the use of a locum, so that the identity of the proper officer is clear at all times.	Please ensure that all changes are properly recorded from now on.
Minute authorisation	It is a requirement of LGA 1972 that all pages are initialled and the last page signed and dated of every minute of every meeting of the council.	Please ensure that signed minutes of council and committees are properly filed.
Budget approval	When the budget is approved it becomes a public document and should comprise a page of the signed minutes. The amount of the precept should also be clearly minuted	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. <i>(also raised in prior years)</i>	Stand Ords, Fin Regs, Risk Ass, Asset reg should all be approved each year and published on the website.
Reserves	The reserves of the council are significantly higher than best practice. For a council the size of GPC, 6-9 months of revenue expenditure is appropriate.	The council should bring forward projects to use the reserves for the benefit of the community.
Transparency code	The council website does not include the details of internal and external audit reports, as required by the code.	Please could the information be uploaded over the coming months.

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

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Registered in England No. 7871759

Director: Eleanor S Greene