

# Do the Numbers Limited

24<sup>th</sup> May 2018

Jane Ives, Clerk  
Greatham Parish Council  
75 Headley Road  
Bramshott GU30 7PS

Dear Jane,

## Subject: Review of matters arising from Internal Audit for 31 March 2018

Please find below the list of matters arising following my visit this week. 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 every meeting. <i>(also raised last year)</i>	Please ensure that all changes are properly recorded from now on. Please ensure that the employment terms of the clerk are clearly minuted on an annual basis.
GDPR	It appears that the council has used a privately run email list (Greatham Voice) to communicate with electors. It is unlikely that this list is being managed in accordance with the GDPR	All communication with electors should be via the website, social media, newsletters or the noticeboards
Old Church expenditure	It appears that all of the expenses of running the building are put through the main Parish bank account, while sundry donations towards this Parish Council asset are paid into a separate account.	The council should have one current account to handle all of its activities. Donations towards the church are significantly less than its running costs – this should be reflected in the Parish cash books.
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. <i>(also raised last two years)</i>	The council should bring forward projects to use the reserves for the benefit of the community.

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



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