

Do the Numbers Limited

37 Upper Brownhill Road
Southampton, SO16 5NG

023 8077 2341

12th May 2020

Amy White, Clerk
Highclere Parish Council
Highclere Village Hall
Highclere, RG20 9SQ

Dear Amy,

Subject: Review of matters arising from Internal Audit for 31 March 2020

Please find below the list of matters arising following my visit today. The review was carried out during the COVID lockdown and appropriate allowance has been made for such. I found the records of the council to be in extremely good order and felt that the visit went very well.

Control area	Issue	Recommended Action
Grants to external groups	The council grant form and minuting of grants mentions donations which are not permitted.	The grant form and policy should be amended to match best practice – example here
Minutes paper record	The management report in the minutes was printed in a font that was not legible or clear.	The paper signed minutes of the council are the legal master record and care should be taken that they can be read by future users.
Committees	At times during the minutes, reference was made to committees or subcommittees, but no agendas or minutes of these sessions are not published.	Working groups should be correctly referred to as such and the word 'committee' only applied to properly convened meetings covered by FOI and Transparency rules.
Casual Vacancy	The council has had a casual vacancy for much of the year which does not appear to have been advertised in a transparent manner available to all electors.	Casual vacancies should be advertised on the Council website, noticeboards and social media accounts as soon as they arise.
AGAR box 4	The figures presented for audit included officer expenses in box 4 when they should be in box 6	The guidance has been updated and the amended figure for box 4 used (see para 2.16 here)
Bank statements	It is good practice for members in rotation to evidence that they have checked the bank reconciliation back to the third party record	Please ensure that this check is carried out regularly.

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

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Director: Eleanor S Greene