

# Do the Numbers Limited

20<sup>th</sup> May 2021

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 2021

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

Control area	Issue	Recommended Action
AGAR Approval	When the council approved the AGAR, it was not clearly minuted that the assertions in S1 were approved before the numbers in S2	Please ensure that the approval process is clear.
Chairman's allowance	It appears that the council has purchased wine for members. This is not within any spending powers of a local council.	The spending rules apply to the Chairman's allowance. Please ensure that they are adhered to in future.
VAT reclaim	During the year VAT was reclaimed on insurance when it was not carged.	Please correct the overclaim with the next form and ensure that future claims are accurate.
Policies and procedures	Local government bodies are required to have published policies in accordance wit the Freedom of information act and to review them regularly.	A best practice set of policies can be found <a href="#">here</a> . HPC should adopt relevant model procedures, publish them and set a review schedule.
DPI forms	The link to the BDBC website is broken.	Please repair the link and ensure that all DPI forms are up to date.
Risk assessment	The council does not appear to have reviewed and updated its financial risk assessment in the year.	This is an AGAR requirement and should be done in the coming months.
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