

Do the Numbers Limited

37 Upper Brownhill Road

Southampton, SO16 5NG

023 8077 2341

19th May 2017

Geoff Wright, Clerk
Boarhunt Parish Council
3 Briarswood Close
Fareham
HANTS PO16 0PS

Dear Geoff,

Subject: Review of matters arising from Internal Audit for 31 March 2017

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

Control area	Issue	Recommended Action
Minute authorisation	It is a requirement of LGA 1972 that each page of the minutes is initialled and the last page signed and dated.	Please update the minute template to mark where the approval signature and initials go.
Budget	The budget once approved should comprise a page of the signed minutes each year. <i>(also raised last year)</i>	The budget should be included from now on.
Banking	The council still has four bank accounts when two would aid administration and transparency. <i>(also raised last year)</i> Charges were incurred due to transfers between accounts being needed.	The Lloyds accounts should be closed without delay. If the Unity account is non interest bearing then it may be work keeping the Scottish Widows account.
Members Interests	To comply with the Transparency Code the council should have a link from its website to the appropriate forms on the district website. <i>(also raised last year)</i>	This link should be added to the website without delay.
Standard documents	The Financial Regulations and standing orders were not reviewed during the year.	This should be done with the risk assessment on an annual basis.
PAYE overpayment	The council is owed money by HMRC relating to the clerks PAYE coding. Future payroll will not result in it being offset.	The clerk should write to HRC and request that they repay the money without delay.
Transparency code	BPC is a "gap" council but compliance with the code is best practice.	The asset register, budget and annual returns should be uploaded to the website.

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

Regards



Eleanor S Greene

eleanorgreene@thedunnefamily.co.uk

Registered in England No. 7871759

Director: Eleanor S Greene