

Do the Numbers Limited
37 Upper Brownhill Road
Southampton, SO16 5NG
023 8077 2341
20th April 2020

Christine McGarvie, Clerk
Mortimer West End Parish Council
71 Pelican Road
Pamber Heath
Tadley RG26 3EL

Dear Christine,

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 Internal Audit was undertaken during COVID lockdown and appropriate allowance has been made for that.

I found the records and systems of the council to be in very good order and the visit went extremely well.

Control area	Issue	Recommended Action
Minute approval	It is a requirement of LGA72 that every page of the minutes is initialled as well as the last page signed.	Please update the minute template to ensure that this is done from now on.
Bank reconciliation	It is good practice for each of the members in rotation to check the bank reconciliation back to the original statement. <i>(also raised last two years)</i>	Members should initial the actual statement as proof that they have seen that it agrees to the reconciliation.
Virtual meetings	In March the council had a meeting by conference call that did not meet the incoming requirements.	As the meeting was not open to the public, the minutes should be published in draft form for all to see and then later meetings are held under the new rules.
Electronic payments	The council has brought in electronic payments but not updated the risk assessment and financial regs to reflect the change.	In light of the many operational changes going on, the council should update the documents over the coming months.
Reserves	The reserves of the council remain significantly higher than guidance.	Once lockdown ends, projects should be brought forward.
VAT	Only £25 of VAT was incurred in the year so no reclaim was made.	This amount should not be missed of the next submitted claim.

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

Regards



Eleanor S Greene