

Do the Numbers Limited
37 Upper Brownhill Road
Southampton, SO16 5NG
023 8077 2341
13th May 2019

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 2019

Please find below the list of matters arising following my visit today. 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
Reserves	The reserves of the council are significantly higher than the guidance limited. Councils do not have the power to hold savings. Money collected from residents should be spent for their benefit. <i>(also raised last year)</i>	The council has identified projects amounting to £10,500 (staffing contingencies are included within the general reserve) which should be effected without delay.
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 year)</i>	Members should initial the actual statement as proof that they have seen that it agrees to the reconciliation.
Electronic payments	The systems and records of the council are now at a standard where electronic payments may be beneficial. <i>(also raised last year)</i>	There are example protocols that could be used with the existing bank account to reduce the need for cheques.
Social media accounts	The council has social media accounts which could be better used to engage with electors, with risk of GDPR breaches.	Events such as council meetings, community litter picks and the like could be advertised to reach a wider demographic of residents.

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