

Do the Numbers Limited
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15th May 2017

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 2017

Please find below the list of matters arising following my visit review of the files. I found the records and systems of the council to be in reasonable order and the visit went well.

Control area	Issue	Recommended Action
Allotment Charity	Minutes of every meeting of the Allotment charity were in the Parish file and the Clerk appears to be attending all such meetings.	There does not appear to be sufficient segregation of systems and records between the two organisations. The clerk should ensure that this is brought in.
Membership of the council	It is not clear from the minutes who is present as a parish councillor and who as an observer.	It appears for at least part of the year there were only three councillors. The council must ensure that its membership is clarified on minutes.
Transparency funding	The council received a grant from the Transparency fund but there has been no clear oversight of how the funds were spent.	Even though the new laptop was grant funded, normal procurement rules should have applied.
Audit reports	There was no minute during the year of either internal or external audit reports.	The council should ensure that all such reports are minuted and action points agreed.
Fixed assets	It appears that some of the asset register items were "revalued" in the year. This is not permitted in Parish accounts.	All fixed assets should be recorded at cost for the whole term of their use. Between now and March 2018 the whole register should be reviewed for compliance.
Grant applications	It is not clear that the Parish has a standard grant application policy and form.	Best practice forms are available online. The council should adopt and publish one without delay.

Staff changes	Best practice is to clearly minute the rate of pay, hours and terms of all staff every year, particularly when the clerk changes.	Pleas ensure that the Clerk's pay terms are minuted as part of budget setting and whenever any staff changes occur.
Register of Members Interest	The forms held by the District are incomplete – not all members have included their home address and employer.	The forms are to protect members from accusations of bias and should be filled out as thoroughly as possible.
Transparency code.	The council's website complies with much of the transparency code but policies, audit reports and budgets remain to be uploaded.	The members and clerk should review the website on an ongoing basis with the aim of full compliance before budget setting starts.

Please find enclosed my invoice for the agreed fee of £185.

If either you or the members of the council have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene