

**Do the Numbers Limited**  
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**3<sup>rd</sup> June 2019**

Kirsty Shaw, Clerk  
Wootton St Lawrence Parish Council  
19 Sandys Close  
Basingstoke  
RG22 6AR

Dear Kirsty,

**Subject: Review of matters arising from Internal Audit for 31 March 2019**

Please find below the list of matters arising following my visit to the Chairman's house today. I found the records of the council to be in reasonable order and that the checks went well.

<b>Control area</b>	<b>Issue</b>	<b>Recommended Action</b>
Website	The Parish council still does not have a functioning website.  This means that it is breach of its obligations under the <a href="#">Freedom of Information Act</a> and the <a href="#">Transparency Code</a> ( <i>also raised last three years</i> ) Significant funds have been expended with a website company to no visible effect.	The core pages of the Parish Council should be brought live with no further delay.  Each time a set of minutes is updated to the website, two older pages should be uploaded so that the council is in full compliance by the time the External Auditors check the Exemption Certificate.
Standard documents	The council has again failed to update and approve the standard documents in the year, as required for the AGAR.	The model Fin Regs, Standing Orders and Risk Assessment should be approved at the June meeting. .
Approval of AGAR	In 2018 the AGAR was approved in July contrary to the legislation.	The council should call a compliance meeting in June at which the AGAR should be approved, along with the standard documents.
Public attendance at meetings	The council minutes that the public are present, but not how many.	It is good practice, to prove public engagement to state the number of electors attending meetings.
Budget and precept	The council does not appear to have a budget on which the precept is based.	The council should be able to justify the precepted amount based on a clear budget.

PAYE Scheme	The Council is not operating a PAY Scheme in breach of <a href="#">HMRC EIM67300</a> . As the clerk has other employment, her income from the council definitely comes under the scope of PAYE. <i>(also raised last three years)</i>	The Council should write and request that the PAYE status of the clerk is regularised without further delay.
Reserves	The reserves held by the council are significantly higher than the guidance <i>(also raised last three years)</i>	The council should urgently bring projects forward to use up the excess reserves.
Grants to external bodies	Several grants were made in the year for which a clear grant process did not appear to operate.	When the new website is up and running, a standardised grant form should be implemented. ( <a href="#">example</a> )
Minutes	The minutes of the March meeting were not in the file supplied for audit.	Minutes should be produced promptly after meetings so that they can be published to the website.

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

Regards,



Eleanor S Greene