

Do the Numbers Limited
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 Southampton, SO16 5NG
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1st June 2021

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 2021

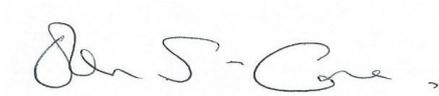
Please find below the list of matters arising following my visit today. I found the records of the council to be in good order and that the checks went well.

Control area	Issue	Recommended Action
Meeting formats	During the year, some of the council 'meetings' were by email which is not in accordance with LGA 1972 or with the COVID rules.	The council has returned to physical meetings but if virtual is required, it should be in accordance with the guidance
Standard documents	The council does not appear to have reviewed the standard documents (financial regulations, standing orders and risk assessment) in the year <i>(also raised last two years)</i>	Model documents are available from HALC (see here). Information on Risk assessments is in the Practitioners Guide (para 5.94) .
Approval of AGAR	In each of the last three years, the AGAR has been approved after the legislated date of 30 th June.	Please ensure that the exemption certificate, Agar S1 and S2 and Internal Audit are minuted
Any Other Business / Open Forum	Neither of these agenda items are permitted, because then members of the public have no way of knowing what will be discussed at the meeting.	"Items for the next agenda" allows transparent decision making but only items on the agenda can ever become decisions of the council
Minute approval	It is a requirement of LGA 1972 that the final page of each set of minutes is dated.	In advance of approval of the AGAR, all sets should be updated and this monitored going forwards.
Fixed asset register.	The new purchases in the year (laptops and noticeboard) need to be added into the AGAR figures.	Note that assets for council purposes are always recorded at cost, never any other basis.
Agenda entries	With the clerk now running the website, it may be worth adding planning portal links to agendas.	If the agenda is a dynamic document with links to relevant information, community engagement will be increased.

Grants	The council appears to treat certain payments as s137 with no clear record of an application process or reference to the annual limit.	The council should adopt a clear grant making policy (to prove need by recipients) – an example is here
Reserves	The reserves held by the council are significantly higher than the guidance <i>(also raised last four years)</i>	The council should urgently bring projects forward to use up the excess reserves (see Para 5.31 here).

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