

Do the Numbers Limited  
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28<sup>th</sup> May 2020

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 2020**

Please find below the list of matters arising following my review of the files today. The review was undertaken during the COVID lockdown and allowance has been made for such. I found the records of the council to be in good order and that the checks went well.

The new website is a major improvement in compliance for the council and will assist the council in informing residents going forward following successful completion of the Neighbourhood Plan.

Control area	Issue	Recommended Action
Website	The new website is working well and was easy to navigate.	Over the coming months the <a href="#">remaining information</a> should be added so that by the end of 20/21 it is compliant.
Standard documents	The council does not appear to have minuted reviews of 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 ( <a href="#">see here</a> ). Information on Risk assessments is in the Practitioners Guide ( <a href="#">see here</a> ). The council should adopt the models and then review and readopt later.
Approval of AGAR	In 2018 and 2019 the AGAR was approved in July contrary to the legislation.	The deadline has been amended for 2020, but the meeting schedule should be amended to ensure compliance with the law.
Bank balances	The council is still not publishing the bank balance in the minutes. This is an essential safeguard for the clerk and members.	Please could the minute template be updated from now on.
PAYE Scheme	The council did not operate a PAYE scheme in the year but appears to have registered in march 2020 <i>(also raised last four years)</i>	When the clerk starts to operate HMRC basic tools ( <a href="#">link here</a> ) she should ensure that her P6 coding notice moves all tax onto her other job and off the parish council.
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 ( <a href="#">see Para 5.31 here</a> ).

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