

Do the Numbers Limited
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9th June 2014

Elizabeth Billingham, Clerk
Hambledon Parish Council
7 Chapel Road
Swanmore
Hants SO32 2QA

Dear Elizabeth,

Subject: Review of matters arising from Internal Audit for 31 March 2014

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

Control area	Issue	Recommended Action
VAT	The VAT claim to the end of the year had not been done at the start of the audit visit. VAT should be claimed at last half yearly and promptly at the year end.	The new Clerk should ensure that reclaims are kept up to date.
Payment schedule	The list of payments approved and the bank balances should comprise part of the signed minute pages of the council.	The printout should be signed and filed correctly
Purchases by Members	It appears that members of the council have bought items for the council other than through the clerk. Where these have been for the play area this has resulted in no CE mark receipt being available, contrary to best practice.	All expenditure should be arranged by the RFO, not by individual members unless a specific minute in advance has authorised such.
Tabled papers	It would appear that cheques are being drawn at meetings for invoices that were not given to the clerk in advance of the agenda.	Tabled papers of any sort are bad practice and should be avoided.

Please find enclosed my invoice for the agreed fee of £320. If you or your members have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene