

Do the Numbers Limited
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5th May 2015

Geoff Wright, Clerk
Hambledon Parish Council
3 Briarwood Close
Fareham
Hants PO16 0PS

Dear Geoff,

Subject: Review of matters arising from Internal Audit for 31 March 2015

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 for 2013/14 was submitted in 2015 by the current clerk. The claim to 31 March 2015 has been submitted correctly	Members should assure themselves on a quarterly basis that VAT claims are 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 continued to purchase 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, exposing the council to significant risk.	All expenditure should be arranged by the RFO, not by individual members, and never from car boot sales.
Staff changes	The resignation and appointment of the various clerks in the post during the year was not properly recorded in the council minutes. The Clerk has a statutory roll and all changes in post holder should be fully transparent.	Any changes in staff, hours or rates of pay should be clearly minuted
Employment contract	The clerk does not have a contract of employment. This is a requirement.	An contract should be agreed without delay.
Bank reconciliation	There is a historic out of date cheque on the reconciliation.	This should be written back in May.
Budget monitoring	The finance report produced by the clerk contains all of the required information.	The report should be included in the signed minutes from now on.

Please find enclosed my invoice for the agreed fee of £235. If you or your members have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene

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Director: Eleanor S Greene