

Do the Numbers Limited
37 Upper Brownhill Road
Southampton
SO16 5NG

5th June 2019

Richard Hanney / Chris Read, Clerk
Kings Worthy Parish Council
Fraser Road, Kings Worthy
Winchester,
Hants
SO23 7PJ

Dear Richard,

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

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

Control area	Issue	Recommended Action
Grant powers	The council is currently not eligible for GPC as the clerk does not have the CiLCA qualification.	The incoming clerk and the council may benefit from getting this nationally recognised sector qualification.
Manual adjustments to minutes	On several occasions, manual adjustments were made to the minutes when they were approved. This is not good practice as it means the signed set do not match the website. <i>(also raised last year)</i>	Members should check the draft minutes as soon as they are issued so that any typos can be corrected well in advance of the next meeting and signature.
External reports at meetings.	The minutes of council meetings are to record the decisions and actions of the council. Notes pertaining to other bodies should only be included where they affect decisions of the council.	Reports from bodies not connected to the council, such as the school and independent sports clubs need not be included in the minutes.
Internal auditor	When the appointment of the internal auditor were done, the winner was not named.	In all quote and tender processes, the winner and committed cost should be clearly minuted.
Risk assessment	The risk assessment was not approved by the council during the year.	This should be done annually and definitely when there are changes in staff or payment procedures.
Payment cards	The council has brought into use payment cards which should improve the efficiency of minor purchases.	The council should review the clerks' delegated authority and thus the card limit to ensure that it is sufficient to be practical.

Members' DPI forms	THE link on the council website to the City Council is broken.	Please update the link to this one
Neighbourhood Plan	The council has started the process of developing a Neighbourhood plan. This is a very expensive process which takes several years and the council need to take into account the J9 works which will commence during that time.	In preparation for such a project, reviewing existing documents such as the VDS will ensure that an NDP once commenced achieves its goals. Checking with other councils who have completed (and given up on) the process would assist this.
Budget	When the budget was approved, the amount of the precept was never specified nor minuted.	When the budget is approved this year, please ensure that the amount being requested is the focus rather than 'Band D'

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