

Do the Numbers Limited  
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12<sup>th</sup> June 2018

Martin Whittaker, Clerk  
Rooksdown Parish Council  
Rooksdown Community Centre  
Park Prewett Road,  
Rooksdown  
Hants RG24 9XA

Dear Martin,

**Subject: Review of matters arising from Internal Audit for 31 March 2018**

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 visit went well.

The improvements since the council has had a Proper Officer in post have been significant and their advice should continue to be observed..

Control area	Issue	Recommended Action
Committees	The council has elected members to committees that have never published minutes during the years.	Committees should always have proper agendas and minutes. Informal working groups may be better for some tasks.
Grant process	The council appears to use s.137 for all grants rather than the appropriate power where possible <i>(also raised last two years)</i>	The Council should be familiar with the powers of Local Councils ( <a href="#">page 58 here</a> ) and apply budgeted expenditure appropriately.
Risk Assessment	The risk assessment was started during the year but not approved until after the year end.	The risk assessment should be reviewed and approved at least once a year while the council is taking on new facilities.
Bank reconciliation	The bank balance has not been routinely minuted and the bank statement is not being checked back to the reconciliation. <i>(also raised last year)</i>	The minute template should be updated to include the bank and the members in rotation should check the statement.
Loan to the Community Association	<i>This should be regarded as a fixed asset investment until repaid – so the repayments will be recorded as income as the asset value drops.</i>	THE terms of the loan should be closely monitored by the members and proper officer.
Membership changes	There has been a lower level of resignations this year, but still more than is good for democracy and accountability. <i>(also raised last year)</i>	The proper process for advertising vacancies, co-option and induction should be followed at all times.

Budget	The budget, once approved, is a public document and should be part of the signed minutes and posted on the website. <i>(also raised last year)</i>	Please ensure that the budget is properly signed and minuted in 2018/19
Clerks employment	When the clerk was appointed there was no clear minute of the terms, hours and rate of pay applicable to the role.	AS part of budget setting, the cost to the council of all employments should be clearly quantified.
GDPR	Care must be taken when naming members of the public attending meetings that only necessary information is minuted.	The clerk should assess whether to minute names of non members on a case by case basis.

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