

Do the Numbers Limited

37 Upper Brownhill Road
Southampton, SO16 5NG

023 8077 2341

2nd June 2021

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

Dear Martin,

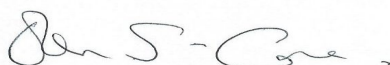
Subject: Review of matters arising from Internal Audit for 31 March 2021

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

Control area	Issue	Recommended Action
Grants	The council considered delegating grant making authority to the clerk due to COVID. This is not permitted.	Grants are among the actions that must always be carried out by the council. Advice should be sought at the time if in doubt.
Asset revaluation	During the year the council had an asset valued for insurance purposes and updated the asset register.	Council assets are recorded at cost, and never revalued. The nominal value should be reinstated.
Asset addition	A bus shelter was purchased in March that had not been added to the register.	The register should be updated each time a capital purchase is made, monitored by officers and members.
Officers at meetings	It appears that there were some meetings during the year at which no officer was in attendance. This is not good practice.	Wherever possible the clerk should attend meetings and if they are unable to, an appropriate locum should be hired for the meeting.
Changes in council membership	The council has had a significant turnover in membership in the year. It is unclear whether all new councillors have been offered induction training.	Once the council is again allowed to meet regularly, appropriate training for new and existing members should be arranged

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