

Do the Numbers Limited

25th January 2020

David Wheal, Clerk
Bishopstoke Parish Council
Parish Office, Riverside
Bishopstoke
SO50 6LQ

Dear David,

Subject: Review of matters arising from interim Internal Audit for 31 March 2020

Please find below a summary of the matters arising from my visit to the office last week. Overall I found the records and systems of the council to be in good order.

| Control area | Issue | Recommended Action |
|----------------------------|--|--|
| Payment and bank reports | The approved list of payments and the bank reconciliation are not currently included in the sets of signed minutes. | All signed reports should be filed with the minutes so that they are kept as the permanent record of the actions of the council. |
| Electronic Payment records | At present the council prints a copy of the submission report for every payment. | So long as the payment list is signed as approved and the bank reconciliation is checked, paper and ink can be saved by not printing those reports. |
| Officer expenses | Most expenses are now covered by the debit cards which provide an audit trail but some items are still reimbursed to officers. | All claims for reimbursement by officers should be countersigned by another officer or a councillor. |
| Memorial Hall | The council has now taken over the memorial hall charity and the management of the building. Clear records that comply with Charity Law should be kept to demonstrate proper segregation of resources. | The charity has never needed an independent examination before, but it would be prudent to appoint an appropriately qualified examiner and introduce an HMRC approved accounting system to allow proper control. |
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I will return to the office in May to complete my review.
If either you or your members have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene