

Do the Numbers Limited
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27th April 2019

Michelle Leadbitter-Allen, Clerk
Itchen Valley Parish Council
30 Judges Gully Close
Bishopstoke
SO50 6JJ

Dear Michelle,

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

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

Control area	Issue	Recommended Action
Public attendance at meetings	It is good practice to minute everybody attending a meeting, but as minutes cannot be altered to meet GDPR, only the number of members of the public, not their names should be listed.	When members of the public contribute to the meeting, they should be minuted as "an elector". Minutes are to record decisions, so detailed comments are not required.
Agenda publication on the internet	The minutes uploaded do not include the agenda papers and the agenda packs are not kept up on the website. This is a requirement of Freedom of Information legislation (see relevant ICO ruling here)	The website template should be updated to allow both minutes and agenda packs to be uploaded.
Tabled papers	It appears that the council has been approving and voting on documents that were tabled at the meeting or not sent out with the agenda pack. This is not permitted.	Decisions may not be taken on items not specified within the agenda pack (Para 7.5 of CAB 9 th Edn) Payment and correspondence list cutoffs should be the date of the agenda, not the meeting. Items for which papers are not available should be held over to the next meeting.
Payment listing	The list of payments approved was not always included in the signed minutes.	Proof of expenditure and of bank balances should always be transparently included in the minutes.

Inquorate meetings	A planning meeting in March took decisions even though it was inquorate. This should not be repeated.	Quorum is an absolute minimum of three (LGA 1972 Sch 12)
Rate of pay	When the new clerk was hired, there was no clear minute of the hours, rate and terms of the employment.	Each year the council should clearly minute the agreed salary terms, to allow completeness checking by members.
Website updates	It appears that updates to the website are managed by one of the councillors rather than the clerk.	The clerk is the proper officer of the council and should be ensuring that the website is kept up to date in accordance with guidance and legislation.
Accounts spreadsheet	The spreadsheets used by the council are several years old and require transfer of data between sheets which increases audit risk.	The council may wish to look at one of the proprietary Parish software packages which will simplify and clarify reporting and accounting (the options are Rialtas, Scribe and Advantedge)
Risk assessments	Last year's IA report noted that Financial Risk registers had been merged with Health and Safety risk registers, reducing transparency.	It is better to have the two categories separate as they are covered by separate legislation.

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

Regards



Eleanor S Greene