

**Do the Numbers Limited**  
 37 Upper Brownhill Road  
 Southampton, SO16 5NG  
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1<sup>st</sup> June 2021

Kirsty Shaw, Clerk  
 Wootton St Lawrence Parish Council  
 19 Sandys Close  
 Basingstoke,  
 RG22 6AR

Dear Kirsty,

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

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 checks went well.

| Control area                    | Issue   | Recommended Action  |
|---------------------------------|---|---|
| Meeting formats                 | During the year, some of the council 'meetings' were by email which is not in accordance with LGA 1972 or with the COVID rules.   | The council has returned to physical meetings but if virtual is required, it should be in accordance with the <a href="#">guidance</a>                              |
| Standard documents              | The council does not appear to have reviewed the standard documents (financial regulations, standing orders and risk assessment) in the year<br><i>(also raised last two years)</i> | Model documents are available from HALC ( <a href="#">see here</a> ). Information on Risk assessments is in the Practitioners Guide ( <a href="#">para 5.94</a> ) . |
| Approval of AGAR                | In each of the last three years, the AGAR has been approved after the legislated date of 30 <sup>th</sup> June.   | Please ensure that the exemption certificate, Agar S1 and S2 and Internal Audit are minuted   |
| Any Other Business / Open Forum | Neither of these agenda items are permitted, because then members of the public have no way of knowing what will be discussed at the meeting.                                       | "Items for the next agenda" allows transparent decision making but only items on the agenda can ever become decisions of the council                                |
| Minute approval                 | It is a requirement of <a href="#">LGA 1972</a> that the final page of each set of minutes is dated.  | In advance of approval of the AGAR, all sets should be updated and this monitored going forwards.   |
| Fixed asset register.           | The new purchases in the year (laptops and noticeboard) need to be added into the AGAR figures.   | Note that assets for council purposes are always recorded at cost, never any other basis.   |
| Agenda entries                  | With the clerk now running the website, it may be worth adding planning portal links to agendas.  | If the agenda is a dynamic document with links to relevant information, community engagement will be increased.   |

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| Grants   | The council appears to treat certain payments as s137 with no clear record of an application process or reference to the annual limit. | The council should adopt a clear grant making policy (to prove need by recipients) – <a href="#">an example is here</a>  |
| Reserves | The reserves held by the council are significantly higher than the guidance<br><i>(also raised last four years)</i>                    | The council should urgently bring projects forward to use up the excess reserves ( <a href="#">see Para 5.31 here</a> ). |

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