

Do the Numbers Limited

37 Upper Brownhill Road
Southampton, SO16 5NG

023 8077 2341

12th April 2021

Katherine Horton, Clerk
Hawkley Parish Council
Meadow Barn, Wield Road
Alton
Hants GU34 5NH

Dear Katherine,

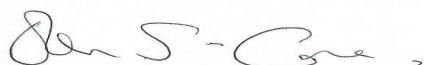
Subject: Review of matters arising from Internal Audit for 31 March 2021

Please find below the list of matters arising following my visit today. The internal audit was carried out during the COVID lockdown and appropriate allowance has been made for such. Overall I found the records of the council to be in very good order.

Control area	Issue	Recommended Action
Cashbook	The council has for many years maintained its accounts in a manual cashbook rather than in a self checking spreadsheet.	From 2021 the council should move to an automatic system. Prior year summaries have been provided to the clerk
Payment approval	The financial report approved at each meeting does not currently comprise a page of the uploaded web minutes. <i>(also raised last two years)</i>	The council publishes a list of all items over £100, but uploading the source document would reduce transcription risk.
Minute authorisation	It is a requirement of LGA 1972 that every page of each set of minutes is initialled by the chair.	Please ensure that all minutes are correctly authorised in advance of approval of the AGAR.
Grants	The council appears to have made grants to external groups in the year without a transparent application form. Councils are not permitted to make donations.	Care should be taken to use the correct terminology. The council may wish to adopt a grant application form similar to the example here
Transparency Code	The website of the council does not appear to fully comply with the requirements of the code.	Over the coming months, members and the clerk should ensure that all of the required information is up to date

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

Regards



Eleanor S Greene

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Director: Eleanor S Greene