

**Do the Numbers Limited**  
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16<sup>th</sup> April 2019

Gail Foster, Clerk  
Nether Wallop Parish Council  
Kingmans Cottage  
Nether Wallop  
SO20 8EW

Dear Gail,

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

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

<b>Control area</b>	<b>Issue</b>	<b>Recommended Action</b>
Annual return approval	During 2016/17 there was no clear minuted approval of s1 and s2 of the Annual return ( <i>also raised last year</i> )	When the 2018/19 return is being approved (in advance of the exemption certificate being submitted) the minute should comply with the guidance.
Confidential minutes	The council sought to discuss an item "in camera" - this does not exist in Parish Councils.	Confidential items must be clearly listed on the agenda and the move into confidential session be correctly minuted
Risk Assessment	The council does not appear to have reviewed and updated the risk assessment in the year.	With the change in clerk and constantly changing legislation, this should be done every year.
Payment approval	Not all cheque stubs have been properly initialled in the year.	Moving to electronic payments with the new bank will simplify council procedures
PAYE scheme	It would appear that the council has sought to have its PAYE scheme closed down as the clerk earns below the NI limit. This is not in accordance with HMRC manual page <a href="#">EIM67300</a>	Clerks must always be employees and for RTI purposes should always file online so that their total pay across all income streams can be tracked.
Accounting and reporting	At present the accounting records of the council are held on spreadsheets which are very complex now that the Village Hall is active.	It would make better use of officer time to use sector specific software for accounts and reporting and VAT

Website layout	The website contains multiple subheadings, many of which could be rationalised by uploading the full agenda pack each month.	It is only required to upload each item of information once, so transparency would be enhanced by simplification.
GDPR	Members of the public have been named in the minutes.	Only those present in an official capacity should be named in the minutes.

Please find attached 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