

**Do the Numbers Limited**  
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**21<sup>st</sup> May 2018**

Pippa Grob, Clerk  
Nether Wallop Parish Council  
Kents Farm  
Nether Wallop  
Hants

Dear Pippa,

**Subject: Review of matters arising from Internal Audit for 31 March 2018**

Please find below the list of matters arising following my visit with the Chairman today. 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>
Signed minutes	Due to the changes in clerk during the year, it appears that some sets of signed minutes are not in the files.	The council should review the whole set and re-approve both the minutes and the appendices as necessary.
Annual return approval	During 2016/17 there was no clear minuted approval of s1 and s2 of the Annual return	When the 2017/18 return is being approved (in advance of the exemption certificate being submitted) it would be appropriate to rectify this omission.
Quotes, tenders and contracts	It is not always clear from the minutes whether three quotes were obtained and who and how much the winning quotes were for.	With the Transparency code intermittently applying to NWPC, care must be taken on the minuting of quotes.
Clerk's salary	When the new clerk started, there was no clear minute of their agreed terms.	Whenever officers change, the expected cost to the council should be clearly minuted.
Payment approval	The list of payments being approved was stated as being in the appendix, but the document did not form part of the signed minutes.	All payment approvals should form part of the signed minutes.

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.
Changes in membership	A councillor was co opted to fill a vacancy even though no member was minuted as resigning.	Please ensure that all changes in membership are clearly minuted.

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