

Do the Numbers Limited

27th May 2021

Karen Ross, Clerk
Dummer Parish Council
94 Windermere Avenue
Kempshott
RG22 5JH

Dear Karen,

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 very good order and I felt that the visit went extremely well.

Control area	Issue	Recommended Action
Reserves	The reserves of the council currently stand at 17 months of revenue expenditure which is significantly in excess of the guidance in para 5.32 here	Projects should be brought forward to use precepted funds for the benefit of the community.
Bank reconciliation approval	It is not clear whether members are seeing the actual bank statement that supports the approved reconciliation.	Once Lockdowns end and physical meetings resume, members in turn should check the bank statement.
Confidential minutes	During the year the council went into closed session but the minutes do not specify a reason or outcome.	Meetings should always be open to the public unless there is a stated matter (such as HR) under discussion.
Capital expenditure	When the decision was taken to purchase new noticeboards, the cost was not clearly minuted.	In all capital expenditure and contract decisions, the expected cost should be minuted at the point of approval.
Asset register	Assets of nominal value should always be included at £1 each so that ownership can be tracked.	The asset register should be updated over the coming months.

Please find attached my bill for the agreed fee.

If either you or your members have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene