

Do the Numbers Limited
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16th May 2017

Claire Inglis, Clerk
Dogmersfield Parish Council
3 Sunnyside, The Street
Crookham Village
Fleet
GU51 5SJ

Dear Claire,

Subject: Review of matters arising from Internal Audit for 31 March 2017

Please find below the list of matters arising following my review of the files. I found the records of the council to be in very good order, and the review went well.

Control area	Issue	Recommended Action
Minutes	The minutes of the council have become more detailed than benefits transparency. Minutes should record decisions, not discussion or speeches. Non decision items should be publicised elsewhere in the council documents rather than lengthening the minutes and making it harder to track decision outcomes.	As per paragraph 7.36 of CAB, the minutes should be a clear and concise record of decisions. Those who want the full detail of the content of the meeting are able to record it.
Non council items	It appears that the council have minuted items that are not council business.	Care must be taken to ensure that the minutes only include DPC matters.
Payment authorisation.	It appears that payments are minuted in advance, upon cheque issuance and after clearance, reducing the transparency of when the payment is actually made.	Payments should only be listed at the meeting during which they are released for payment.
Completed actions	It appears that items are minuted as having been completed, which is an information point rather than a decision.	For the sake of clarity and transparency, the council should try to ensure that each action is only minuted once.
Budget virements	During the year budget virements were minuted to the value of as little as £5. Variations from budget are more efficient than adjustments that are below materiality.	In a council as small as DPC, budget virements should only be used for significant items.
Fixed assets	The fixed asset register should be for capital items that are used across a number of years, with a minimum value approximate to the insurance excess.	Christmas lights that are replaced every year need not be included in the asset register.
Risk assessment	The risk assessment was reviewed in the year but not clearly minuted as having been approved.	The council should ensure that all standard documents are clearly minuted each year.

Transparency code	Due to the solar farm income, in 2016/17 DPC became a "gap" council for one year. However compliance with the code remains best practice.	The council website contains the greater part of the required information, but updated policies and documents need to be checked annually.

If either you or your members have any queries or require further information, please do not hesitate to contact me.
Please find enclosed my invoice for the agreed fee of £235, BDO will bill you £200 in due course.

Regards



Eleanor S Greene