

# Do the Numbers Limited

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9<sup>th</sup> June 2020

Karyn Reid, Clerk  
Hartley Wintney Parish Council  
Appleton Hall, West Green Road  
Hartley Wintney,  
Hants RG27 8RE

Dear Karyn,

## Subject: Review of matters arising from Internal Audit for 31 March 2020

Following my visits to the office today and earlier in the year, please find below the list of matters arising. The review was carried out during the COVID Lockdown and appropriate allowance has been made for such. I found the records of the council to be in good order and that the reviews went well.

Control area	Issue	Recommended Action
Asset register	The fixed asset register does not include purchase dates for all items, limiting its usefulness as a capital expenditure planning tool. <i>(also raised last two years)</i>	Over the coming months, purchase dates should be added to the register and all assets checked for validity.
Current account	The bulk of the council's reserves are in an account linked to the current account. This increases risk. <i>(also raised last year)</i>	Reserves that will not be needed within three months should be moved to the available deposit account.
Earmarked reserves	The reserves of the council are significantly higher than the updated guidance ( <a href="#">para 5.32 here</a> ), and many appear not to have moved in several years. <i>(also raised last year)</i>	Over the coming months, the council should actively review all planned projects and ensure that funds are applied for the benefit of residents.
AGAR box 4	The guidance has been updated such that only payroll costs should be in box 4 ( <a href="#">para 2.16 here</a> )	The Rialtas account allocations have been corrected. Please ensure that any new account codes are correctly linked.
I&E account	There is a discrepancy between the AGAR and the I&E account because expense codes 4530 and 4535 have been linked to income.	It was not possible to rectify this during the audit. The proper officer should liaise with the software provider to correct the linkage in 2020/21
Members interests	The website links to the register of members interests do not work. There is no list of the appropriate documents on the <a href="#">Hart District Council page</a> .	The monitoring officer should bring their page up to date without delay and then the council website link to it – as per the <a href="#">transparency code</a> .

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

Regards,



Eleanor S Greene

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