

**Do the Numbers Limited**  
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**24<sup>th</sup> January 2019**

Amanda Jobling, Clerk  
Hamble Le Rice Parish Council  
Memorial Hall, 2 High Street  
Hamble-le-Rice  
Southampton, SO31 4JE

Dear Amanda,

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

Please find below the final list of matters arising following my visit to the office today. Overall I found the records to be in good order and systems are again improved since last year. The council should aim to address the points listed in advance of the year end

<b>Control area</b>	<b>Issue</b>	<b>Recommended Action</b>
Changes in staff and membership	During the year a new member was co opted and new grounds staff recruited without any evidence of prior resignations.	The council should always clearly minute the departure of any member of the council or officer, so that there is a clear rationale for their replacement.
Aged debtors	There is a balance on the ledger which is over one year old.	Members should, on a quarterly basis, ensure that monies owed to the council have been paid.
Burial ground	It would appear that there have been some issues with certain operators about compliance with council procedures.	It may be worth the council compiling a list of approved gravediggers and funeral directors who have signed up to comply with council requirements.
Planning application paperwork	It appears that full planning documents are being included in paper agenda packs rather than links to the portal.	A significant use of officer time and paper resources could be saved by viewing plans solely online during meetings.
Bank statements	It appears that on occasion, pictures of bank statement have been included within the agenda pack. This should be avoided under GDPR.	When members receive their agenda packs they should always check them for completeness and compliance.
Bank deposits	At present the reserves of the council are all in accounts which earn less than 0.5% interest.	While seeking investment income is not the prime aim, some accounts – such as the <a href="#">CCLA PSDF</a> – offer more.

General reserves	The general reserves of the council have been higher than best practice for some years.	Now that the office team are at full strength, members should bring forward capital renewal projects for the benefit of taxpayers.
Earmarked reserves	The council has correctly identified some projects that can be undertaken in 2018/19	The Fixed asset register can be used as a capital planning tool to best manage Council facilities.
Rates of pay	When the budget is being set, members need to be certain that they are taking into account the full cost of employment of current and planned staff.	It is good practice to confidentially minute at the start of budget setting the rate of pay, hours and terms of all staff.
Community Library	It is unclear how the community library will function efficiently without access to the appropriate software.	The council should consider commencing the 'hub' part of the building without the 'library' part so that taxpayers receive value for money.
Community hub	The new Mercury Building would appear to offer a good multi functional space. To get the best from it, the council needs to be willing to think laterally and be ready to backtrack from ineffective ideas.	Seeking advice from those who have gone before – including Southampton community libraries, the Southampton scrapstore, home educator networks and CIC cafe operators will reduce the chance of repeating the mistakes of others.

I will return to the excellently laid out office on May 22<sup>nd</sup> to complete the review. If either you or your councillors have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene