Do the Numbers Limited 37 Upper Brownhill Road Southampton, SOI 6 5NG 20th May 2015

Peter Stanley, Clerk Bramshott and Liphook Parish Council The Haskell Centre, Midhurst Road, Liphook, Hants GU30 7TN

Dear Peter.

Subject: Matters arising from Internal Audit for 31 March 2015

Following my visits to the council office earlier in the year and today, please find below the finalised list of matters arising from my reviews. Overall I found the records of the council to be in very good order.

Control area	Matter arising	Recommended Action
Segregation	The systems over handling of hall bookings	As the usage of the Centre
of duties	have been completely and effectively	develops this will need to be
	revamped since the interim audit.	monitored on a quarterly basis.
Transparency		Over the coming months the
code	does not contain all of the information that will	capabilities and requirements of
	be required by the transparency code	the council's website should be
	including standard documents, and full	reviewed with the aim of
	financial information as well as accurate asset	consolidating transparency.
	registers.	
Website	The current website of the council appears to	The council should review its
	be hosted by a third party who does not have	web hosting arrangements as
	a contract with the council.	part of renewing the site.
Staff/member	On occasion expenses have been paid on the	Best practice is to use a
expenses	basis of emails and informal sheets.	standard form for all claims.
Employer	The council has already started the process of	The council should ensure that
pensions	auto enrollment in advance of the deadline	it stays up to date with changes.
Earmarked	Some of the earmarked reserves appear to be	At budget setting all reserves
Reserves	historic rather than for ongoing projects or	should be reviewed and only
	specific equipment renewal. The balances	those with a clear purpose and
	have not changed for five years.	spend date retained.
Payment	Despite the passing of the LRO, where	Members should ensure that all
authorisation	cheques are used it is still good practice for	payments are authorised and
	the signatories to initial the stub.	recorded.
	This task will become less onerous when	Protocols for electronic
	electronic payments are introduced in the	payments should be introduced
	coming months.	later in the year.

If either you or your councillors have any queries, please do not hesitate to contact me. Please find attached my invoice for the agreed fee of £825 Regards

In 5-Core

Eleanor S Greene

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