



## Do the Numbers Limited



16<sup>th</sup> April 2019

Clare Cotterell, Clerk  
Houghton Parish Council  
Homeleigh, Jacks Bush  
Lopcombe  
Hants SP5 1BZ

Dear Clare,

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

Please find below the list of matters arising following my visit today. Overall I found the records of the council to be in good order and that the checks went well.

Control area	Issue	Recommended Action
Grants	A grant was made in the year towards the presentation evening at the local school.	The grant application and award need to state clear that this is not for educational purposes – ideally the grant should be to the PTA rather than the school.
Risk assessment	At present the Risk assessment is updated every three years. Best practice states every year.	With the continuing change in the legislative framework and the adoption of GPC, the assessment should be checked annually.
Bank statements	The bank statements produced by the bank do not line up with calendar months.	The online bank statement can be used for budget monitoring and audit from now on.
Membership changes	The council filled a vacancy when there was no minute of a councillor leaving.	All changes in membership of the council – both resignations and co options should be clearly minuted.

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

Regards



Eleanor S Greene

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Registered in England No. 7871759

Director: Eleanor S Greene