

Do the Numbers Limited
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Southampton, SO16 5NG
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26th May 2016

Liz Ford, Clerk
Upton Grey Parish Council
8 St Lawrence Road
Alton
Hants GU34 2DZ

Dear Liz,

Subject: Review of matters arising from Internal Audit for 31 March 2016

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 I felt that the visit went well.

Control area	Issue	Recommended Action
General Power of Competence	The Council is still able to use GPC for projects started by the former clerk, so long as the number of elected members remains above two thirds.	Once the current clerk has passed her CiLCA then new projects can be commenced.
Standard documents	All of the standard documents were correctly reviewed in the year, but may need updating for the change in clerk.	The May meeting is an excellent time to review all documents.
Reserves	The reserves of the council are still higher than best practice, even for such a small council.	Projects should be brought forward to most benefit residents.

If you or your members have any queries or require further information, please do not hesitate to contact me.

Please find attached my bill for the agreed fee of £235

Regards



Eleanor S Greene