

Do the Numbers Limited
37 Upper Brownhill Road
Southampton, SO16 5NG
023 8077 2341

25th April 2017

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 2017

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
Budget approval	When the budget is approved it should be included as a page of the signed minutes and uploaded to the website.	To comply with the transparency code, the current budget should be uploaded.
Fixed assets	Significant expenditure was undertaken in the year to refurbish the 2005 play equipment. This needs to be reflected in the asset register.	The asset register should show equal part disposal and additions on play equipment so that it reflects the age of assets held, for future reference.
Village Shop	The agreement with the Village Shop needs to be formally recorded in the minutes once signed.	The rent allowance is a grant and its basis should be clearly minuted.
Members interests	The parish website does not include the register of members' interests.	Please include a link to the District Council page that contains them.
Transparency Code	The Council owns some land and assets that should be clearly disclosed on the website.	An annotated map of the village should be uploaded to show what and where the council owns.
Transparency Code	The council is required to have three years of Annual Returns and Internal and External audit reports on its website.	These should be uploaded in PDF format over the coming months.

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