

Do the Numbers Limited

37 Upper Brownhill Road
Southampton, SO16 5NG
023 8077 2341

10th November 2018

Jacqui McDade, Clerk
Bembridge Parish Council
5 Foreland Road
Bembridge
Isle of Wight
PO35 5XN

Dear Jacqui,

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

Further to my visit to the office last week and last year, please find below the list of matters still to be addressed by the council.

Conduct and controls over meeting procedures remain the primary focus for the council. All members should work with officers to ensure that the public business of the Council remains polite and professional at all times.

Overall I found the internal records and systems of the council to be in very good order.

Control area	Issue	Recommended Action
Public participation in meetings	Meetings of the Parish Council are to resolve upon legally permitted council business. The minutes should record decisions made by the council, not discussion or debate. Detailed statements by members of the public should not form part of the council record. <i>(also raised last year)</i>	The minutes should outline any points on which action is appropriate for the council. The minutes should not include public commentary on general issues in the parish.
Response through the chair	There has been a persistent problem with councillors not dealing with the public through the chair who is advised by the proper officer. <i>(also raised last year)</i>	Meetings of the council should focus on the legal agenda points and debate with the public on non agenda items minimised.
Grant to primary school	The council agreed a grant to the primary school which should in fact have been made to the PTA.	Grants to other public sector bodies are not permitted, however those to charities are within the rules.
Planning applications	Comments from members of the public regarding applications are recorded in excess detail.	Minutes should record the only outline areas of concern of the public – they can submit their detailed views directly.

eleanorgreene@thedunnefamily.co.uk

Registered in England No. 7871759

Director: Eleanor S Greene

Minute approval	Some sets of minutes of committees of the council were not initialled on every page.	This is a requirement of LGA 1972 and good practice.
Confidential minutes	At present confidential minutes are on the same page as general minutes.	To allow prompt publication of draft minutes, confidential items should be on separate pages.
Bank reconciliation	It is good practice for each member of the council in rotation to verify that the balance according to the scribe system agrees back to the bank statement. <i>(also raised last two years)</i>	A rota should be produced to ensure that all members of the council are involved to some extent in financial oversight.
Councillor attendance	If councillors do not attend a scheduled meeting, they are required under LGA 1972 to provide a valid reason. The council is within its rights to accept or reject that reason.	Meeting dates are set a year in advance. Work schedules are not an acceptable reason for absence. Members who do not attend meetings should be time barred after six months.
Member training	A Whole council training session, booked in light of past events, was cancelled earlier in the year.	It would be of benefit to all members, especially new ones, to ensure that all members are trained in the current Parish legislative framework.
VAT return	The council is currently submitting the VAT 126 manually rather than online.	In advance of MTD next April, the councils should start to use the electronic form.
Social media	The Council has closed some of its social media accounts, reducing transparency and allowing others to speak in their stead.	The council should consider reinstating Social Media with limited posting access, to allow events and notices to be more effectively disseminated by officers.

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