

Do the Numbers Limited
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25th April 2018

Emma Goldring, Clerk
Bembridge Parish Council
5 Foreland Road
Bembridge
Isle of Wight
PO35 5XN

Dear Emma,

Subject: Review of matters arising from Internal Audit for 31 March 2018

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

The list is still long but many of the issues raised last year are well in hand. Once the focus of council meetings is clarified, BPC should be able to concentrate on current and future service delivery for taxpayers.

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

Control area	Issue	Recommended Action
"Public Forum"	Meetings of the Parish Council are to resolve upon legally permitted council business. They are not a general forum for viewpoints of parishioners. The minutes should record decisions, not discussion.	This agenda item should be correctly designated "Public comments on items on the agenda" which will retain the focus of meetings on the matters under its control.
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.	Meetings of the council should focus on the legal agenda points and debate with the public on non agenda items minimised.
Named speakers / data protection	The council currently minutes the names of electors in the 'public' part of the meeting, and the names of the councillors who respond. It is much better practice to focus on the role and the post (Clerk, Chair, Elector)	In light of the incoming GDPR, the council should actively try to remove the names of "identifiable persons" from its public minutes, unless they are required under LGA72 – eg pecuniary interests.
Wages and salaries	The council does not consistently minute the hours, pay scale and terms of employees – a requirement of the transparency code.	At budget setting, a clear on cost budget of all staff and new appointments should be quantified.

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Director: Eleanor S Greene

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 year, all members to note)</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.	If apologies are "noted" it is unclear if they have been accepted. The minutes of the council should clarify the decision.
Councillor resignation	The resignation of a councillor is effective from the moment it is notified to the chairman – by email, letter or verbally in the course of a meeting.	Officers should ensure that all potential resignations are forwarded directly to the chair for clarification and action.
Capital expenditure	Due to a lack of clarity in decision making and reporting in the past, plans of action relating to properties have not always been followed through.	The council needs to focus on what can be achieved and move on from previous decisions, no matter how well intentioned they were.
General reserves	As at 31/03/18 the general reserves of the council are 5 months of revenue expenditure. The earmarked reserves relating to the village hall do not reflect the costs reported by the contracted professional.	If the village hall works are to be carried out, a coherent reserves strategy will need to be reported.

Please find attached my invoice for the balance of the agreed fee of £375.

If either you or your councillors have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene