

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

29th April 2018

Shelley Gale
 Crispins, Wootton Road
 Tiptoe, Lymington
 Hants SO41 6FT

Dear Shelley,

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

Please find below the list of matters arising following my visit last week. Overall I found the records of the council to be in good very order and I felt that the review went well.

Control area	Issue	Recommended Action
Social event / presentation evening	Parish councils only have the power to spend within the legislative framework. It is unclear how this event fits into that framework and it does not appear that the council considered such.	Under the transparency code (and good practice for the spending of public money) the legal basis of all items should be confirmed in advance. The list of powers is on page 56 here
Donations / Grants	Parish councils do not have the power to make donations to external parties. Parish councils can provide grants to applicants who meet the criteria and apply.	Care must be taken that ALL grants are properly applied for in advance and are within the powers of the council.
Committees	The council has set up Planning and Finance committees, but they do not appear to meet.	Unless committees have properly minuted meetings that are approved at the next council meeting, they do not exist.
Bank accounts	BPC has several deposit accounts earning little interest and increasing administration cost and complexity. Different projects can be run through one bank account by the clerk.	Where possible these should be merged and closed. <i>(also raised last year)</i>
Burley History / Museum Project / Heritage Centre	The council appears to be looking into setting up a museum in an NPA provided building in the village. Such projects are a significant commitment in time, money and staffing.	Before any actions are taken by the council, the proponents of the project should provide a business plan based on similar museums in non coastal villages – looking at setup and ongoing costs and levels of footfall.

Website hosting / emails	The website of the council is currently hosted for free by NFDC / HCC New council email addresses can only be obtained through them.	Under the incoming GDPR it is best practice for all members to use council email addresses. It may be possible to change website hosts and resolve this issue.
Reserves	The level of reserves held by the council is significantly higher than best practice (19 months against guidance of 6 month) Parish councils do not have the power to hold savings. Money taken from taxpayers should be spent for their benefit.	The council should urgently identify achievable projects to benefit the whole community within the next year.
Bills paid by the council	It appears that in some cases, members have arranged for spending and the bills have been addressed to them rather than to the clerk / council.	All expenditure should be properly authorised through the clerk and invoices addressed to the council.
Transparency Code	The council is covered by the transparency code. The website covers many of the requirements but some matters remain.	Details of all land and buildings need to be specified. Copies of all audit reports need to be uploaded.
Village Hall ownership	There appears to have been some confusion about the freehold of the village hall. From the letter in the file provided for audit, it appears that the freehold of the land passed to the Official Custodian during one of the periods when the Charity ceased to exist.	The Hall building itself is owned by the Charity . Therefore any Works on the Hall are under the control of the Charity. The charity may be able to apply to the Council for grant funding for such works.

If either you or your members have any queries, please do not hesitate to contact me.
Please find attached my bill for the agreed fee of £190

Regards



Eleanor S Greene