

Do the Numbers Limited

5th November 2020

Janet Stanton, Clerk
Fleet Town Council
The Harlington Centre
Fleet,
GU51 4BY

Dear Janet,

Subject: Review of matters arising from interim Internal Audit 2020/21


In light of the incoming COVID lockdown, the planned first interim visit was conducted remotely using the council website, email and telephone. The overarching issue facing the council is the impact of COVID on the operation of the venues, however the points below should be considered on an ongoing basis.

The website and transparency standards of the Council made the work easy to carry out and officers should be given credit for such.

Control area	Issue	Recommended Action
Public access to virtual meetings	Electronic meetings have become a necessity at the current time, but making them work well will be a long term benefit to electors and stakeholders. Access to observe meetings should therefore be made as simple and transparent as possible.	The council is now live streaming meetings – the link should be on the agenda. Even those meetings not live streamed, a public link to the meeting should be available (even if non members are kept muted)
Public viewing of meetings	It is good practice to always minute the number of public attending meetings – to demonstrate transparency.	The minute template for all meetings should be updated to note the number of public viewing through Teams. Youtube and Facebook automatically record viewer numbers.
Fleet Link	It is unclear how the value to the Council of the service can be maintained with the likely long term social distancing rules.	The council may want to consider ideas that work for other Hampshire councils such as this one
Furlough funds	FTC has claimed furlough funds for those staff linked entirely to suspended commercial operations. The monies are currently held on the balance sheet until HMRC government becomes clear.	It is hoped that before the year end the status of FTC as a valid claimant will be confirmed and the funds released to offset the deficit caused by COVID. This matter should be reviewed at each P&F meeting.

Please find enclosed my invoice for this visit. If either you or your members have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene

eleanorgreene@thedunnefamily.co.uk

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

Registered in England No. 7871759

Director: Eleanor S Greene

Do the Numbers Limited

13th May 2021

Janet Stanton, Clerk
Fleet Town Council
The Harlington Centre
Fleet,
GU51 4BY

Dear Janet,

Subject: Review of matters arising from Internal Audit 2020/21

Following my visits to the office today and earlier in the year, please find below the list of remaining matters to be addressed. These are primarily areas for further improvements.

I found the records and systems of the council to be in excellent order and that the visits went well.

Control area	Issue	Recommended Action
Policy updates	The council rightly has multiple policies published on its website. Officers have a document showing approval dates, but it is not clear from the website when each was last reviewed.	It may be beneficial to amend the titles on the website to include approval dates and thus show that the council is fully up to date with legislation and guidance.
Agenda documents	The agenda packs, particularly for Policy and Finance are, by necessity, substantial, but for clarity, duplicate documents should be removed.	Full cash books and VAT detail are not required. The Transparency code only applies to payments being made / approved at the meeting. Where possible use summary bank reconciliation and budget monitoring reports.
Fixed asset register	The fixed asset register is currently on a spreadsheet that is not routinely updated each time an asset is purchased or disposed of.	The Rialtas software now has an integrated Asset module which allows clear reporting and updating which will allow officers to manage both the AGAR and insurance valuations. It may be beneficial to the council to purchase it.
Current account balance	The council holds more funds in its current account than would appear prudent (enough for one month of payments at any time would be appropriate)	It may be beneficial to give the Proper Officer delegated authority to 'sweep' funds between the instant access (CCLA) and current (HSBC) accounts without need for individual minuting.

eleanorgreene@thedunnefamily.co.uk

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Overdue debts	The council has few outstanding debtors, but one room hirer has not been up to date with their account since 2019 (pre COVID).	All hirers should be made aware that non payment of room hire impacts the whole community. Clear payment plans should be agreed for overdue debts and terms for regular hirers tightened.
Members DPI	Not all of the forms published include members' addresses (essential for transparency over planning)	Please could all members review their published forms and submit updates where necessary.

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

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

Regards



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

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Do the Numbers Limited

8th February 2021

Janet Stanton, Clerk
Fleet Town Council
The Harlington Centre
Fleet, GU51 4BY

Dear Janet,

Subject: Review of matters arising from interim Internal Audit 2020/21

Following my visit to the office last week, please find below the matters arising from this visit. I found the records of the council to be in excellent order even with multiple staff working remotely. The office COVID working arrangements allowed the review to proceed smoothly and productively.

Control area	Issue	Recommended Action
Furlough funds	FTC has claimed furlough funds for those staff linked entirely to suspended commercial operations. The monies are currently held on the balance sheet until HMRC government becomes clear.	There is little guidance for councils however furlough funds allow the Council to retain staff who would otherwise need to be replaced and trained. The VFM of the funds to the taxpayer is clear. Therefore it would make sense for the receipts to be shown as a reduction in the deficit for the year.
Event control totals	The council has in its balance sheet income and expenditure relating to events which have been postponed due to COVID.	All postponed events should be reviewed regularly and any that are in fact cancelled be written off to the P&L
Grants in kind	The council has agreed free use of a venue, but with no value of the grant.	It may be worth quantifying the number of hours so that the cost to the council is clarified in the usage statistics for the venue.
Analytical review	The impact of COVID means that comparisons with the prior year for all activities will show significant variations.	Guidance is still awaited as to how these should be reported so officers should keep an eye on SLCC and CALC updates.
Overdue debts	The council has few outstanding debtors, but one room hirer has not been up to date with their account since 2019 (pre COVID).	All hirers should be made aware that non payment of room hire impacts the whole community. Clear payment plans should be agreed for overdue debts and terms for regular hirers tightened.
Risk Assessment	The council has moved to a spreadsheet based risk grid Risk Assessment which is much simpler and clearer than the previous system.	A Financial Risk Assessment based on the existing guidance (supplied to the officers) should also be reviewed twice yearly.

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

Regards



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