

Do the Numbers Limited

Southampton

12th January 2022

Brie Logan, Acting Clerk
Shaftesbury Town Council,
Town Hall,
Shaftesbury,
Dorset SP7 8LY

Dear Brie,

Subject: Matters arising from interim Internal Audit year ending 31 March 2022

Further to my visits to the office yesterday and late in 2020, please find below the matters arising that should be addressed in advance of the year end.

Despite the unexpected changes in personnel and the ongoing impact of COVID the records and systems of the council remain in extremely good order and the items listed are areas for continuing improvement.

Control area	Issue	Recommended Action
Staff recruitment	The council was, prior to the events of December, already recruiting. In light of the changed situation, the acting Clerk should work with members to ensure that the adverts meet current needs.	Advice should be sought on placing, timing and specification from sector specific experts such as DAPTC and the SLCC
External Audit	Due to repeated queries by an elector (now five years running) 2019/20 and 2020/21 AGAR forms have not yet been signed off by PKF.	On the basis that all previous delayed reports have come back with no major issues, PKF should be requested to complete their work in a timely manner.
Minutes signing / authorisation	The council has moved to electronic minute signing which is acceptable, but where physical meetings are being held, wet signatures are better.	The guidance but not the legislation has been updated. Please ensure that the physical minute book remains the master record.
Employment contracts	All staff have contracts, but it appears that many have not been updated when roles have changed. This complicates decision making regarding recruitment and resignations.	As part of the new recruitment process, the acting Clerk should take advice from sector experts to update all staff contracts and ensure new ones match best practice.
Social media policies	It would appear that the social media policies covering both Officers and Members have not been reviewed and, if necessary updated, since 2018.	In light of recent events, it would be beneficial for all members to review the policies and ensure that they meet current circumstances.

Coppice Street 3G pitch project	This project was completed in an exemplary manner but will need careful review for the External Audit questionnaire.	I will return to the office just before the year end to ensure that all disclosures are correct.
RFO roles	The departing Clerk was the authorised signatory on the deposit accounts and certain secondary access information went through her personal phone.	Over the coming weeks, the Acting Clerk should ensure that all controls and access are returned to the office. It may be worth purchasing a council mobile phone to ensure that online checks are dependent on the role not the individual.
Budget approval	The budget has been reviewed by the Acting Clerk and the Finance Officer in light of very recent changes. Predicting what will happen by March 2023 is even harder than in normal years.	Members should be aware that the general reserve level will fluctuate around the 4 months mark, but contains the funds needed for contingencies.

I will return to the office in March for pre year end and project checks and again in May to complete my review.

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

Regards



Eleanor S Greene