

Do the Numbers Limited

3rd February 2022

Daniel Lucas, Clerk
Christchurch Town Council
Old Town Hall, High Street
Christchurch,
BH23 1QA

Dear Dan,

Subject: Review of matters arising from interim Internal Audit for 31 March 2022

Following my visit to the council offices yesterday, please find below the matters arising.

I found the records and systems of the council to be in very good order and feel that the authority is settling well now that the officer team is in place.

Control area	Issue	Recommended Action
Reserves	The reserves of the council are currently above those in the guidance.	The play area project will make a difference but other projects of community benefit should be brought forward.
Purchase of regalia	During the year the council has committed to spend nearly £10,000 on duplicate and replica regalia, some of it to be used by non members of the council. It is not clear whether this was budgeted for.	It is unclear what power would support such expenditure. It is also very unclear whether any assessment has been carried out as to how this spending of taxpayers money benefits the community.
Security for regalia	The council has looked into purchasing and installing a safe for its substantial and increasing collection of civic regalia at a cost of over £6,000. It is unclear whether this was budgeted for or has been fully costed.	There does not seem to have been an assessment of the benefit to the community of spending these funds both currently and going forwards. This should be done before any liabilities arise.
Who does what?	Residents and stakeholders appear still to be unclear about how the different tiers of local government operate, taking up officer time. <i>(also raised last year)</i>	A "Who Does What" page on the website similar to those of other councils may be beneficial in time spent handling queries.
Hospitality expenditure	The council has spent well over £1,000 in the year on wine, hospitality and taxi fares to and from events not solely used by members.	It is again unclear what power is being used to reimburse other than members of the council. It is also unclear whether all costs have been reviewed to ensure that council tax payers benefit from such expenditure.

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Clerk's delegated authority	The phrasing within the financial regulations does not clearly specify the budgeted transaction limit that officers can action.	When the Standard Documents are reviewed before the year end, this should be rectified.
Land and property	As CTC is a relatively new council, there remains confusion about which land and assets belong to CTC and which to the Unitary Authority. This has resulted in time being spent at meetings discussing non CTC matters.	Officers should prepare and publish on the website a clear map showing which land and facilities it owns and manages so that energies can be directed to their maintenance and improvement.
Town Crier	It appears that the council is looking at engaging a Town Crier, but there has been no project assessment looking at costs (both money and time) and benefits to the community as a whole.	Before the project goes any further a clear explanation as to which public events and occasions will be attended by the Crier and what VFM benefit to taxpayers will accrue.
Member training	The council has now been in existence for two years and is settling in well. It is always beneficial for members to stay up to date with the legislative framework in which they operate. <i>(also raised last year)</i>	It may be beneficial for the council to source external, independent, sector specific training on roles and responsibilities over the coming months, so that best use is made of meetings and officer time.

I will return to the office on 12th April to complete my review.

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

Regards

Eleanor S Greene