

Do the Numbers Limited
37 Upper Brownhill Road
Southampton, SO16 5NG
023 8077 2341
23rd April 2018

Nicola Curzon, Clerk
East Boldre Parish Council
PO Box 389
Lymington
Hants SO41 1BG

Dear Nicola,

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

Please find below the list of matters arising following my visit today. I felt that the review went well and that the records and systems of the council are in good order.

Control area	Issue	Recommended Action
VAT reclaim	The new clerk has cleared the backlog of VAT reclaims.	VAT should be reclaimed at least once every financial year.
Wages	When the new clerk started, their hours, terms and rate of pay were not clearly minuted.	Employment terms should be clearly minuted whenever staff change and annually as part of budget setting.
Budget in minutes	The budget document was not attached to the minutes of the meeting at which it was approved.	When the next budget is set, the workings should be part of the minutes, as per the transparency code
Reserves	The reserves of the council are significantly above best practice (a maximum of 12 months of revenue expenditure).	The council should bring projects forward to make use of the funds taken from taxpayers.
Bank charges	The council incurred charges in the year after the current account went overdrawn.	The council should keep enough in the current account to meet commitments.
GDPR	Members should be sure to separate their work and personal email accounts in time for GDPR coming into force.	The accounts do not need to be hants.gov.uk – they just need to be identifiable and separate.

Please find enclosed my invoice for the agreed fee of £190.

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

Regards



Eleanor S Greene