

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

9th June 2016

Kim Penna, Clerk
East Boldre Parish Council
PO Box 389
Lymington
Hants SO41 1BG

Dear Kim,

Subject: Review of matters arising from Internal Audit for 31 March 2016

Please find below the list of matters arising following my visit today.

I felt that the visit went extremely well and that the records and systems of the council remain exemplary.

The points listed below are areas for potential further improvement

Control area	Issue	Recommended Action
VAT reclaim	The VAT reclaim should be submitted as soon as the year end is done so that the refund is received prior to audit.	The records of the council are such that the figures can be relied on prior to the audit
Allotment regulations	The council has permitted bees to be kept on allotments and updated the regulations accordingly.	It may be worth reviewing the risk assessment to ensure that all eventualities are covered.
Member communications	Members of the council must remember that they have no power to act or advise as individual councillors.	All advice to and from residents and other stakeholders should be through the clerk and or full council.

Please find enclosed my invoice for the agreed fee of £185.

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

Regards



Eleanor S Greene