

**Do the Numbers Limited**  
37 Upper Brownhill Road  
Southampton, SO16 5NG  
023 8077 2341  
5<sup>th</sup> May 2020

Lisa Walker, Clerk  
Rowlands Castle Parish Council  
11 The Green,  
Rowlands Castle  
Hampshire  
PO9 6BW

Dear Lisa,

**Subject: Review of matters arising from Internal Audit for 31 March 2019**

Please find below the list of matters arising following my visit yesterday. The review took place during COVID lockdown and appropriate allowance has been made for such.

Yet again I found the files and records of the council to be in excellent order and the review went very well.

Control area	Issue	Recommended Action
Earmarked reserves	The council has some earmarked funds where the value is unchanged for several years. It is thus unclear whether the projects are still live.	As per the current guidance ( <a href="#">para 5.33 here</a> ) all reserves should be reviewed in advance of budget setting
Fixed asset register	The fixed asset register for the year was not complete at the start of the visit.	It may be beneficial for members to review and approve additions, disposals and the total register on a quarterly basis so that both the disclosures and the insurance value are kept up to date.

Please find attached my invoice for the agreed fee. If either you or your councillors have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene