

# Do the Numbers Limited

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Southampton, SO16 5NG

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15<sup>th</sup> May 2016

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 2016**

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

Following a full review of the systems of the council to test all of the statements in Section 1 and Section 4 of the Annual Return, the matters detailed below are areas for potential improvement.

<b>Control area</b>	<b>Issue</b>	<b>Recommended Action</b>
Contract approval	The tender documents and discussion of the grass cutting contract were well handled but good practice is to include the total value of the agreed contract in the minutes.	If there is no exact amount, an upper guide limit will suffice at the time the contractor is approved.
Bank statement	It is good practice for members to initial the bank reconciliation back to the actual statement every month.	This can be done by each of the members in rotation at the start of meetings.
Website	The current website of the council needs significant updates to bring it in line with best practice. <i>(also raised last year)</i>	The clerk is planning to look into this issue over the coming months.
Members Interests	It is a requirement to publish the Members' declarations of interest on the website. The simplest way to do this is to link to the District page which has the up to date information.	THE current website should be updated and the new one be designed to include such a link.

Please find attached my invoice for the agreed fee of £375, BDO will bill you £400 in due course. If either you or your councillors have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene