

Do the Numbers Limited
37 Upper Brownhill Road
Southampton, SO16 5NG
023 8077 2341
15th May 2017

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 2017

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

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
Transparency code	RCPC is not bound by the Transparency code, but good practice would encourage adopting it. The new website is a significant improvement and includes the majority of the required information.	Internal and external audit reports should be uploaded where they occur and the full asset register should be made available.
Members Allowances	If members receive an allowance for which they do not have to provide receipts, it is taxable and should correctly go through PAYE.	For the amount that RCPC has offered, members may be better to provide a receipt evidencing that they have incurred that amount as an expense eg for ink cartridges..
Changes in membership	It is good practice to clearly minute all changes in membership of the council. This was not done for the three new members co opted in the year. It may be worth publicising the vacancy on Facebook to reach a wider audience.	When members are co-opted, they should be named on the date of appointment.
Charity Trustee	The 2016 nil return for Charity 277352 is outstanding on the Charity Commission website.	This should be submitted and the CC notified that a CIO is now in place.

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