

# Do the Numbers Limited

37 Upper Brownhill Road  
Southampton, SO16 5NG

023 8077 2341

28<sup>th</sup> May 2018

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 2018**

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

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
Employee pensions	The current AE pension provider appear to be planning to charge fees which are disproportionate to the size of the council's scheme.	It may be worth looking at the free providers such as NEST – the payroll bureau should be able to cope with any alteration.
Charity accounts and returns	The council is the trustee for two superseded charities and two CIOs. It appears that not all of the returns to the Charity Commission are up to date.	Officers should ensure that they keep such compliance up to date.
Transparency code	The council has published all of the required information, but not all of the links were clear.	All web pages of the council should be periodically reviewed and the clarity of wording on links checked.

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