

Do the Numbers Limited

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Southampton, SO16 5NG

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7th May 2021

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 2021

Please find below the list of matters arising following my visit today. 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.	Once COVID lockdowns ease, projects should be brought forward where possible.
Website documents	The council has been uploading documents in word processor and spreadsheet format, which risks them being amended by electors and then shared.	PDF documents produced from software packages are accessible. It may be beneficial to acquire full PDF software to allow the officers to combine and edit PDF files.
External Audit	The council had a clean external audit report, but did not minute the date that the AGAR was returned.	Please could this be added into the minute template from now on.

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

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Registered in England No. 7871759

Director: Eleanor S Greene