

Do the Numbers Limited

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Southampton, SO16 5NG

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5th June 2017

Shelley Gale
Crispins, Wootton Road
Tiptoe, Lymington
Hants SO41 6FT

Dear Shelley,

Subject: Review of matters arising from Internal Audit for 31 March 2017

Please find below the list of matters arising following my review of the files. Overall I found the records of the council to be in good very order and I felt that the review went well.

Control area	Issue	Recommended Action
External Audit Report	The external auditors raised matters on the 2015/16 which were not reviewed by the council, or was the report attached to the minutes.	All actions should be reviewed and addressed and all internal and external audit reports be published on the website
Budget approval	The budget, once approved, becomes a public document and should be included with the signed minutes.	The budget should be included in the signed minutes from now on.
Bank accounts	BPC has several deposit accounts earning little interest and increasing administration cost and complexity.	Where possible these should be merged and closed.
Burley History Project	This project is taking time to complete but the council should clarify how much it plans to spend on it.	A clear earmarked reserve should be identified for this project
Reserves	The level of reserves held by the council is very high; guidance is 3 to 6 months revenue expenditure. The council currently hold 29 months of reserves.	The council should urgently identify achievable projects or look to restricting precept rises for the coming years.
Transparency Code	The council is covered by the transparency code. The website covers many of the requirements but some matters remain.	Details of all land and buildings need to be specified. Copies of all audit reports need to be uploaded.
Lease renewal	The lease with LDDN for Deer Hall expires in a few months. Renewals and extensions of such matters take longer than is expected by most parish councils.	The Council should ensure that its solicitors are aware of the very short timescale for the work.

If either you or your members have any queries, please do not hesitate to contact me. Please find attached my bill for the agreed fee of £185

Regards

Eleanor S Greene



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Registered in England No. 7871759

Director: Eleanor S Greene