

Do the Numbers Limited

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Southampton, SO16 5NG

023 8077 2341

18th April 2013

Katrina Blee, Clerk
Corfe Mullen Parish Council, Council Office, Towers Way
Corfe Mullen
Wimborne
Dorset BH21 3UD

Dear Katrina,

Subject: Review of matters arising from Internal Audit for 31 March 2013

Please find below the list of matters arising following my visits today and last month. As usual I found the records of the council to be in excellent order. The matters listed below are potential areas for further improvement.

| Control area | Issue | Recommended Action |
|-----------------------|---|---|
| Budget report format | The report from which the budget is calculated does not include prior year comparatives – which would aid transparency in knowing which areas of the budget may need adjusting. | Budget report columns of last year budget, last year actual, this year budget, this year to date and proposed budget. |
| Debtors and creditors | Invoices and payments on the budget accounts have not been allocated within sage, making the reports less transparent useful that ideally. | The historic figures should be cleared and the codes of payments matched to invoices. |
| Staff salaries | It is good practice to minute annually the pay grades, hours of work and pension status of all staff to ensure transparency. | A minute to this effect can be included at budget setting. |
| Quotations for work | When quotes are discussed, the name and amount of the winning supplier should always be minuted. To save having to use confidential minutes, naming the companies A B and C until the winner is announced is effective. | The procedure will be reviewed next time the matter arises. |

Please find attached my invoice for the agreed fee of £650.

If either you or your councillors have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene

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Director: Eleanor S Greene