

**Do the Numbers Limited**  
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**22<sup>nd</sup> April 2015**

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 2015**

Please find below the list of matters arising following my visits. I found the records of the council to be in exemplary order.

The matters listed below are areas for further improvement.

<b>Control</b>	<b>Issue</b>	<b>Recommended Action</b>
Debtors and creditors	There are a few, insignificant, historic transactions on the Sage ledgers that need their tax codes changed from T9 to T0 so that they can be allocated down and written back.	Once the Sage system is cloud based, these will be tidied up.
Accruals	The council is accruing some historic balances that should be monitored as they reach six years old.	Prior to next year end all accruals should be checked.
Grants paperwork	As part of bringing the council towards compliance with the transparency code, it would be good practice to put the grant application forms onto the website	Will be done as part of the ongoing review.

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