

Do the Numbers Limited
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14th April 2016

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 2016

Please find below the list of matters arising from my visits today and earlier in the year. Overall I found the records to be in exemplary order and that the visits went very well.

Control	Issue	Recommended Action
Debtors and creditors	There are a few, insignificant, historic transactions on the Sage ledgers that would enhance clarity if they were allocated down.	These are being worked on when time allows. The ledger balances are correct.
Report from monitoring officer	It appears that there has been a complaint outstanding with the monitoring officer since November of last year. It is not good for the officers or members to have such an issue unresolved.	The monitoring officer has still not provided the Members and Officers with a clear outcome. This should be followed up.
Accruals	The council is still accruing some historic balances that should be monitored as they reach six years old as they may be deemed irrecoverable.	The older amounts should be converted to contingencies rather than accruals
Earmarked reserves	It is not clear from the capital programme the exact purpose, location and planned completion date of some earmarked reserves.	At budget setting, all reserves should be allocated to specific projects with timescales.
General reserves	The general reserves held by the council are above the guidance amount of 3-6 months of revenue expenditure. Projects should be brought forward to use precepted amounts for the benefit of electors.	At budget setting time the council should review all reserves to ensure that they are relevant and current.
Fixed asset register	The fixed asset register includes inventory items that could be considered de minimis.	It may be worth applying de minimis from now on.
Members Interests	The register of members interests is not on the Council's website. The available links on the District council website are not up to date.	As part of the transparency code the council should ensure the links are correct.
Transparency Code	From 1 st April next year, CMPC will have to ensure that its website complies with the transparency code.	The council should start uploading the information over the coming months.

Please find enclosed my invoice for the agreed fee of £700.

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