

Do the Numbers Limited
37 Upper Brownhill Road
Southampton, SO16 5NG
023 8077 2341
15th May 2020

Nicola Curzon, Clerk
East Boldre Parish Council
PO Box 389
Lymington, SO41 1BG

Dear Nicola,

Subject: Review of matters arising from Internal Audit for 31 March 2020

Please find below the list of matters arising following my visit today. The review was carried out during the COVID lockdown and appropriate allowance has been made for such. I felt that the review went well and that the records and systems of the council are in very good order.

Control area	Issue	Recommended Action
Asset additions	For the purposes of the AGAR, all assets should be included at cost, even when their insurance value significantly exceeds that.	The telephone kiosks should be shown at £1 on the asset register. (guidance here Para 5.60)
Wages cost	For Annual Return purposes, all wages and taxes - even those funded by grants - should be included in Box 4.	For 19/20 the management accounts will not match the AGAR because of the Oral History project. The cashbook correctly reflects the costs.
PAYE employers allowance	In the HMRC payroll software, the default is to claim the employers allowance, even though Local Councils are not eligible.	While the clerks wages remain above the NI limit, care should be taken that the software operates correctly.
Members pecuniary interests	It would appear from the minutes that, as is very common in small parishes, members have been given dispensations to maintain quorum even when they have a DPI. (This particularly arises around local businesses, allotments, planning and charities)	For the sake of transparency and compliance with the spirit of the Members Interest disclosures, it may be worth the council adopting the system where those with a DPI do not Chair that item in the meeting, so that the Chair is independent of the discussion.
Approval of the AGAR	East Boldre is subject to external audit this year.	Care should be taken that the AGAR approval is clearly in the S1 then S2 format (guidance here)

Please find enclosed my invoice for the agreed fee. If either you or the members of the council have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene