

Do the Numbers Limited
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Southampton, SO16 5NG
023 8077 2341

3rd June 2021

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 2021

Please find below the list of matters arising following my visit today.

I felt that the review went well and that the records and systems of the council are in extremely good order.

Control area	Issue	Recommended Action
AGAR restatement	Included in the original figures for last year was a grant payment which was treated as an uncleared cheque. Due to planning delays, this amount has still not left the council bank account.	The AGAR comparatives and brought forward have been restated as required by PKF. When the payment is finally made it should be accounted for on the day it leaves the bank.
Agenda planning items	With the council website working well, it make be beneficial to make planning references in agenda hyperlinks.	Adding transparency to agenda items can help maintain elector engagement.
Reserves	The council has had a very productive year and the reserves are well within the guidance limit.	If the current level of activity continues, it is probable that EBPC will be within the external audit regime for the foreseeable future.

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