

**Do the Numbers Limited**  
37 Upper Brownhill Road  
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30<sup>th</sup> April 2020

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

Dear Katrina,

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

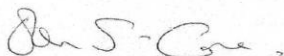
Please find below the list of matters arising from my visit earlier in the year and review today. The internal audit was completed during the COVID lockdown and appropriate allowance has been made for such.

Overall I found the records and systems of the council to be in excellent order.

Control	Issue	Recommended Action
Reserves	The general reserve of the council is significantly higher than the updated guidance – <a href="#">see para 5.32 here</a>	Once lockdown ends and the new clerk is in post, the council should bring forward projects to make best use of the taxpayers funds.
AGAR wages calculation	The guidance has changed in 2020 ( see para 2.16 in the above link) and expenses paid to staff should now be shown in box 6	The template has been updated for the current year. The amount is not material to the total wages bill.
General Power of Competence	With the retirement of the clerk, the council will for a period of time lose access to GPC for grants. It is a requirement of the transparency code that the power used for all grants is minuted.	Members should update themselves with the list of available powers so that all payments are made within their power going forwards ( <a href="#">see page 33 here</a> )

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

Regards



Eleanor S Greene