

Do the Numbers Limited
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22nd April 2014

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 2014

Please find below the list of matters arising following my visits. I found the records of the council to be in excellent order. The matters listed below are areas for further improvement.

Control	Issue	Recommended Action
Quotations for work	The procedure improvements raised last year have been implemented, but the details of the winning company and the amount agreed should be clearly minuted.	This will be implemented from now on.
Income receipts	It would be beneficial to cashflow to encourage Undertakers, allotment holders and all other sources of income to make their remittances by electronic means.	The bank details of the council will be added to the relevant paperwork.
Grants to charities	During the year, grants were made to the Phelipps charities without them supplying appropriate supporting documentation regarding their reserves and accounts. As several councillors are trustees of these charities, great care must be taken to ensure that all grants are made on the same application basis.	Full accounts will be requested when the next grant application is received.
Bank statement	The members of the council are not routinely initialing that they have seen the actual bank statement that supports the reconciliation. With more and more payments being made automatically, this is an essential internal control.	The year end statement should be checked off and all statements from now on, both for current and deposit accounts.
Visa card	The visa card that the bank has issued to the council is in fact a credit card, albeit one that auto clears every month. It also incurs a service charge of £2 per month, regardless of usage.	It would be better to have an actual debit card, without charges, that would not allow the council to go overdrawn.
Electronic payments	The council has decided not to adopt electronic payments until the bank bring out a dual signatory system. However as there is now no legal requirement for such, this event is highly unlikely, and the council already uses direct debits and a visa card.	The council has excellent internal controls and should look at the newly released guidance on electronic payments and modernise its systems.

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

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Director: Eleanor S Greene