

**Do the Numbers Limited**  
37 Upper Brownhill Road,  
Southampton, SO16 5NG

**9<sup>th</sup> May 2017**

Claire Commons, Clerk  
Shaftesbury Town Council,  
Town Hall,  
Shaftesbury,  
Dorset SP7 8LY

Dear Claire,

**Subject: Matters arising from Internal Audit year ending 31 March 2017**

Further to my visits to the office today and earlier in the year, please find below the list of matters arising.

The clerk and her team have made significant and sustainable improvements in the standard of information available to the council and its stakeholders. The systems and controls are now running smoothly and the council should be rightly proud of the progress it has made and build upon that going forwards.

<b>Control area</b>	<b>Issue</b>	<b>Recommended Action</b>
Bank balances	It is good practice when approving the payments list to also minute the balance on the bank reconciliation. <i>(also raised last year)</i>	Please could the minute template be amended so that this is done from now on.
Bank reconciliation	It is good practice for each of the members in rotation to agree the bank reconciliation each month. <i>(also raised last year)</i>	This should be implemented from the next available meeting
Bank balances	The bulk of the councils funds are held in the current account with the remainder in an account that offers 0.01% <i>(also raised last year)</i>	The council should actively seek a better account for the contingency reserves.
Swimming Pool	The swimming pool was successfully managed by the council during the summer of 2016 and will shortly open for 2017.	As part of the strategic plan the members should ensure that the views of users of the outdoor pool are taken into account.
Electronic payments	The systems and controls in the finances of the council are now such that electronic payments can be adopted without a problem.	The finance officer and clerk should change to electronic payments as soon as practicable.
Debtors ledger	One of the sports clubs appears to be consistently late in paying its bills.	Members should work with officers to review all debtors on a quarterly basis.

Town Hall refurbishment	Over the last six years the council has built up a reserve for the works needed on the Town Hall. The building is listed but the internal walls in the office area are not, allowing greater flexibility in resource allocation.	For current and future officers to have the space and facilities to carry out the strategic plan intentions, this project should be brought forward.
Strategic Plan	It is excellent that the council is now planning forwards but members need to be aware of the staffing implications of multiple projects and the time it takes to bring new residents into the information loop.	When the plan is next reviewed, a spread of several years should be allocated to those projects that will require more public consultation.
Social media	Shaftesbury has several very active Facebook groups but the Town Council does not have its own page.	It may be useful when engaging with new and younger residents to set up such a page based on the experience of other Town Councils.
Elector queries	For several years the final accounts of STC have been subject to elector queries.	Now that the systems and controls are functioning well, this should not recur.

Please find attached my invoice for the agreed fee of £1450. If either you or your members have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene