

Do the Numbers Limited
Southampton

4th December 2019

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

Dear Claire,

Subject: Matters arising from interim Internal Audit year ending 31 March 2020


Further to my visit to the office today, please find below the matters arising. I found the records and systems of the council to be in extremely good order and that the visit went well.

Control area	Issue	Recommended Action
Commuted sums	The commuted sums from the LGR are being moved to Fixed Asset investments so that they can generate the required return.	Once the amounts are investments, they will cease to be shown in earmarked reserves but clear records of the reason for the investment should be retained.
External Audit	Due to ongoing elector queries with the 2017/18 Annual return, that Audit has not yet been signed off by PKF. As one of the External Audit tests is whether prior year actions have been carried out, this has resulted in the 2018/19 being held open.	As soon as the historic elector queries have been dealt with and the bill for the investigation paid (this may run to many thousands of pounds), both AGARS should be signed off and publicised as per the requirements.
Town hall refurbishment	This project has still not commenced but with LGR out of the way, appropriate professional services should be able to be sourced.	Due to the nature of the building it is possible that the reserve account may not be sufficient.

Please find attached my invoice for the agreed interim fee.

If either you or your members have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene

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