

# Do the Numbers Limited

Southampton  
15<sup>th</sup> March 2021

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 2021**

Further to my visit to the office last week, 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
Fixed asset register	The council has brought into use the asset register module of the accounting software which is a significant improvement on previous spreadsheets.	In advance of the year end, please ensure that fixed asset investments are included on the register at cost, as are any new assets.
External Audit	The 2017/18 and 2018/19 and 2019/20 External audits are still with PKF awaiting completion following extensive elector queries.	It is understood that no amendments to the accounts will be needed but the investigation fees should be considered as a contingent liability.
Wages for marshals	At present all of the costs associated with the high street pedestrianisation are included in box 6 of the AGAR.	In advance of the year end, please ensure that all payroll costs are separate out into a nominal code that will be linked to box 4
VAT allocations	In one instance, VAT was claimed on a bill where the supplier was not in fact VAT registered.	Care should be taken to ensure that this does not recur and that items such as IPT are not accidentally included as VAT.
General reserve	As a result of unavoidable COVID delays, some projects have been delayed resulting in reserves rising.	Once lockdowns ease, projects should be brought forward.

I will return after the year end to complete my review. If either you or your members have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene