

Do the Numbers Limited

37 Upper Brownhill Road
Southampton, SO16 5NG

023 8077 2341

25th May 2021

Christine McGarvie, Clerk
Mortimer West End Parish Council
71 Pelican Road
Pamber Heath
Tadley RG26 3EL

Dear Christine,

Subject: Review of matters arising from Internal Audit for 31 March 2021

Please find below the list of matters arising following my visit today.

I found the records and systems of the council to be in very good order and the visit went extremely well.

Control area	Issue	Recommended Action
Bank reconciliation	It is good practice for each of the members in rotation to check the bank reconciliation back to the original statement. <i>(also raised last three years)</i>	Members should initial the actual statement as proof that they have seen that it agrees to the reconciliation.
Earmarked reserves	The council has put aside funds for three projects, one of which is unlikely to come to fruition in the near term.	Completion dates for all projects should be set so that taxpayer funds are spent for the benefit of residents.
General reserves	Even allowing for the identified projects, the general reserve of the council is above the guidance limit of 12 months or revenue expenditure.	Projects for the benefit of residents should be brought forward.

Please find enclosed my invoice for the agreed fee.

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

Regards



Eleanor S Greene