

Do the Numbers Limited

37 Upper Brownhill Road

Southampton, SO16 5NG

023 8077 2341

3rd May 2017

Neil Hitch, Clerk,
Petersfield Town Council
Town Hall, Heath Road
Petersfield
GU31 4EA

Dear Neil,

Subject: Review of matters arising from Internal Audit for 31 March 2017

Please find below the list of matters noted during my visits today and earlier in the year. I found the records and systems of the council to be in very good order and that the visits went well.

The handling of the first tranche of the Penn's field income has been handled in a transparent and accountable manner which is to the credit of the officers and members.

Control area	Issue	Recommended Action
Fixed asset register	The asset register used by the council is sufficient for the annual return but does not meet its needs as a planning document and for Transparency Code compliance.	Now that the office team is at full strength, a detailed review of all fixed assets (both self insured and externally insured) should be undertaken to allow the 2017/18 figure to be fully accurate.
The Heath Charity	The memorandum of Understanding between the Council and the Charity is now in place and operational.	From now on all Charity transactions should only be reported through the Parish where they actually occur. The Charity has no bank account, its transactions are nil.
Trade debtors	The full amount of debtors over 60 days old is represented by two of the town's sports clubs.	The council may need to review its sports letting booking terms to ensure that clubs pay in a timely manner for the services they receive.
Electronic payments	The council has updates its systems and regulations for electronic banking but not yet "taken the plunge".	The savings in officer time and public money should be implemented without further delay.
Transparency code	The council is now covered by the transparency code.	The budget, Internal and external audit reports and details of assets should be uploaded over the coming months.

If either you or your councillors have any queries, please do not hesitate to contact me. Please find enclosed my invoice for the balance of the agreed fee, adjusted to take into account a single large transaction. BDO will bill you in due course for £2800. They have no leeway on their fees.

Regards



Eleanor S Greene

eleanorgreene@thedunnefamily.co.uk

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Director: Eleanor S Greene