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**Do the Numbers Limited**  
37 Upper Brownhill Road  
Southampton  
SO16 5NG  
7<sup>th</sup> February 2018

Cheryl Gosling, Clerk  
Fair Oak and Horton Heath Parish Council  
Village Hall,  
Shorts Road  
Fair Oak,  
SO50 7EJ

Dear Cheryl,

**Subject: Review of matters arising from interim Internal Audit for 31 March 2018**

Please find below the list of matters arising following my visits today and last year. Overall I found the records of the council to be in very good order.

Control area	Issue	Recommended Action
Accounting system - comparatives	The accounting system has no balances for 2016/17 so extra is needed on year end reporting.	The simplification of reporting going forwards will offset any short term difficulties in 2017/18
Purchase and Sales ledgers	The sales ledger should be used for all invoices (sports, allotments, burials) even before the booking link is activated.	The Purchase ledger should be activated as soon as it arrives. Using both will greatly simplify year end cutoff.
VAT returns	Due to the new software, a VAT claim for month 7 was missed from the schedule.	The year end claim should be for months 7, 11 and 12 and the balance reconciled to the ledger.
Asset register	The move to the excellent new office has resulted in a significant number of asset disposals at nil value and new additions.	The whole register should be checked for validity – particularly obsolete office equipment and duplicated street furniture.
Website	The website of the council does not comply with either the ICO definition document or the transparency code. Councils are not permitted to choose shorter and more limited data sets.	When the new clerk is in post, there will be staff resource to ensure that all of the documents and links on the ICO list ( <a href="#">here</a> ) and the Transparency code ( <a href="#">pages 28-37</a> ) are uploaded in appropriate format.

I will return to the office on April 18<sup>th</sup> to complete the review and meet the new staff. If either you or your councillors have any queries, please do not hesitate to contact me.  
Regards

Eleanor S Greene