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7 March, 2022

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Ms L.Windsor
Clerk to Burton Bradstock Parish Council
Reading Room
High Street
Burton Bradstock, DORSET.
DT6 4QA

Dear Ms Windsor,

Burton Bradstock Parish Council 2021/22, (4/21 to 1/22 Audit)

I have now completed the Internal Audit for the Council as at **31/1/22**, & am pleased to report that the Financial, internal control procedures are satisfactory to meet the needs of the AGAR Practitioner’s Guide 2021 and the Accounts & Audit Regulations 2015 (as amended).

A series of test checks on the Council’s financial records, vouchers, documents, minutes, policies, insurance & assets register were done to ascertain efficiency & effectiveness of the Council’s systems. This was especially important for 2021/22, as the Council still had the impact of Covid-19, resulting in a review of current processes & procedures, including remote meetings earlier in the year.

The attached Audit comments & recommendations will only enhance the current processes and procedures. This report should be noted & taken to the next meeting of the Council for discussion & formal minuting. I confirm the AGAR audit will be done on Monday 16 May 2022, as agreed. I attach invoice 21/091 for this audit.

I would like to thank you for your help in enabling the audit to be performed remotely due to Covid-19 restrictions. I look forward to receiving the Council’s response in due course.

Yours sincerely

PAUL REYNOLDS, FMAAT



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Audit Comments & Recommendations

1. I am pleased to report that the Cashbook for the Current Account held by the Council, has been fully agreed to the Bank reconciliation at an overall total of **£52,682.66**, as at 31/1/22.
2. VAT (upto 31/3/21) at **£676.06** was received from HMRC on 10/6/21. VAT for 4/21 to 1/22 at **£1,269.96** is due for refund. **Recommend** that quarterly VAT claims from 2022/23 would assist the Council's regular cashflow & link with new MTD aspects.
3. Overall Precept of **£24,876** was fully received in 2 tranches.
4. PWLB payments for 2021/22 were made totalling **£1,871.28**.
5. I confirm the Asset register need for serial nos. of all IT equipment & any other electrical items. This provides the necessary data for Zurich Insurance should any claims arise for these items.
6. All new assets have been noted on Asset Register at cost price (ie. **not** incl.VAT) ready for the AGAR total at Year-end, in Box 9.
7. A current Zurich Insurance policy (YLL2720855603) is held which covers the standard Local Council aspects from 16/10/21. **Recommend** that Cyber cover is reviewed, as malware attacks are now becoming more commonplace on Local Councils. In a recent NAO report of Cyber attacks (in the 40+ Counties & Metropolitan areas), Dorset was rated 6th worst County for Cyber-attacks, with London 1st Wiltshire 3rd & Hampshire 10th. Although Zurich do not cover this aspect, low-cost Cyber policies are available from both Gallaghers & WPS Hallam brokers. Contact details can be supplied to Clerk, if required.
8. **Recommend** that Delegated powers to the Clerk to cover ongoing Covid-19 issues need periodic review ensuring they are adequate for any changes in Govt. advice & legislation, including continuance of remote meetings after 6 May 2021. This is currently being hotly pursued by NALC & SLCC with the MHCLG.
9. All minutes should still be regularly signed, within the Covid-19 arrangements, thus ensuring any decisions taken become lawful.
10. It is noted that the 2022/23 Precept was confirmed on the Council minute 21/12/6d.
11. Also noted that the maturing Unity Trust Bond is to be reinvested.