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31 May, 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, (Year-end Audit)

I have now completed the AGAR Internal Audit for the Council as at **31/3/22**, & am pleased to report that the Financial, internal control procedures are satisfactory to meet the needs of the AGAR Practitioner’s Guide 2022 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 attach invoice 22/036 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 **£68,548.12**, as at 31/3/22.
2. VAT for 2021/22 at **£1,560.02** 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** leaving a Year-end balance of **£27,869.67**.
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 & disposals have been noted on Asset Register at cost price (ie. **not** incl.VAT), & AGAR total at Year-end is **£367,053**.
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 at Council on 1/12/21 (Min. ref. 21/12/6d).
11. Also noted that the maturing United Trust Bond is to be used for Parish Plan projects, at Council on 9/3/22 (Min. ref. 21/03/7c).

