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Ms L.Windsor  
Clerk to Burton Bradstock Parish Council  
Reading Room  
High Street  
Burton Bradstock, DORSET.  
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Dear Lesley,

**Burton Bradstock Parish Council 2022/23, (4/22 to 10/22 Audit)**

I have now completed the Internal Audit for the Council as at **31/10/22**, & 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.

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 arranged with the incoming Clerk after 31/3/23, and I attach invoice 22/081 for this handover interim audit.

I would like to thank you for your help in enabling the audit to be performed remotely.. 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 Composite Cashbook for the Current Account & United Trust 1 year Bond held by the Council, has been fully agreed to the Bank reconciliation at an overall total of **£69,748.01**, as at 31/10/22. **Recommend** that as the United Trust statement has only just arrived the 9/22 interest of £73.65 can now be entered as income in the Scribe Cashbook during 11/22.
2. VAT (upto 31/3/22) at **£1,631.35** was received from HMRC on 7/4/22. VAT for 4/22 to 10/22 at **£2,985.34** 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 so far for 2022/23 were made totalling **£935.64**.
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 14/11/22. **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 6<sup>th</sup> worst County for Cyber-attacks, with London 1<sup>st</sup> Wiltshire 3<sup>rd</sup> & Hampshire 10<sup>th</sup>. 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 various issues (incl. any ongoing Covid-19 aspects) need periodic review ensuring they are adequate for any changes in Govt. advice & legislation.
9. All minutes should still be regularly signed, within the Covid-19 arrangements, thus ensuring any decisions taken become lawful.
10. The current Budget review for the 2023/24 Precept will need careful consideration for increasing Energy costs & high inflation levels.
11. A 2-year United Trust Bank Bond (20129284) has been opened & currently stands at £21,313.77 & is correctly noted in the Council's Asset Register, as it is regarded as a Long Term Investment.