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6 November, 2023

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Mrs M Harrington
Clerk to Corfe Castle Parish Council
34 Egmont Road
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BH16 5BZ

Dear Michelle

Corfe Castle Parish Council 2023/24 (4/23 to 9/23) Audit

I have now completed the first interim Internal Audit of 2023/24 for the Council, as at 30/9/23 & am pleased to report that the overall internal control procedures are adequate to meet the needs of the AGAR Practitioner's Guide 2023 and the Accounts & Audit Regulations 2015 (as amended).

A series of test checks on the Council's financial records, vouchers, documents, VAT claims, minutes, policies, insurance & assets register were done to ascertain efficiency & effectiveness of the Council's systems.

Any attached Audit 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. As agreed, the next audit will be conducted on Tuesday 6th February 2024.

I would like to thank you for enabling the audit to be performed remotely & for your assistance during the audit. I look forward to hearing your comments in due course.

Yours sincerely

PAUL REYNOLDS, FMAAT

AAT
ASSOCIATION
OF ACCOUNTING
TECHNICIANS

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Audit comments & recommendations

1. The overall Bank holdings at 30/9/23 agreed as £106,934.31.
2. Precept was fully received for £52,669.
3. VAT claims received in 2023/24 (totalling £2,052.40) have been submitted in line with the audit recommendation at last audit. The VAT issue on Car Park income has now been resolved.
4. The Asset register need for serial nos. inclusion of all IT equipment & any other electrical items, as well as any external items provides the required data for any BHIB Insurance claims.
5. The Asset register was up to date & any additions in second half of year will be noted, to finalise total in Box 9 of Council's AGAR in April 2024.
6. Current insurance policy (LCO02789) is held with Aviva (via BHIB) from 14/10/23, which covers the standard Local Council aspects.
7. Cyber cover is being reviewed, which is good practice, as malware attacks are becoming more common place in Local Government. 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. A Cyber (OSR) policy can be provided by BHIB, for approx. £300.
8. Scribe Starboard software package is operating extremely well.
9. **Recommend** that any remaining Council Risk assessments are conducted before end of February 2024, to allow minuting at the full Council meeting before end of March. This will satisfy External Audit requirements at AGAR form completion stage.
10. Noted that play inspections are being performed fortnightly during BST, with the current logsheets maintained, to avoid possible litigation aspects, as recommended at last audit.
11. The Clerk's contract has been updated for the recent pay increase, home/ office allowance, Cilca qualification merit increase when achieved & Gods Acre mileage aspects, as recommended last audit.
12. The Budget for 2023/24 was agreed & Precept set as £52,669 at the 12/12/22 Council meeting (Min.1222/137).