Fair Account

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12 December, 2021 E-mail: paulreynolds48@hotmail.com

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

Dear Michelle

Corfe Castle Parish Council 2021/22 (4/21 to 11/21) Audit

I have now completed the first interim Internal Audit of 2021/22 for the Council, as at 30/11/21 & am pleased to report that the overall internal control procedures are adequate 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, VAT claims, minutes, policies, insurance & assets register were done to ascertain efficiency & effectiveness of the Council's systems.

The 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 second interim audit will be conducted in early 2022, with the AGAR review after 31/3/22.

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 30/11/21 agreed as £61,123.22.
2. Precept was now fully received for £31,377, also Fingerposts & Environmental donations totalling £2,294.40
3. VAT claim for 5 months totalling £1,884.21 has been received. Recommend that a 4 month claim made covering to end of December 2021, with a normal quarter 4 claim in early April 2022. This will then enable regular quarterly claims to be made next year to assist with cashflow for the Council.
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 Gallaghers Insurance claims.
5. Current insurance policy (RGBDX6962034) is held with Gallaghers from 14/10/21, which covers the standard Local Council aspects.
6. 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 & Hampshire10th. Details of the Gallaghers' contact for Cyber cover provided to Clerk.
7. Delegated powers to the Clerk may again be required to cover possible Covid-19 disruption. Recommend seeking advice from DAPTC or HALC who are currently issuing guidance to members.
8. All minutes should still be regularly signed ensuring any decisions taken become lawful, even during any Covid-19 meeting disruption.
9. Recommend that any relevant Council Risk assessments are conducted before end of January 2022, to allow minuting at a full Council meeting before end of March. This will satisfy External Audit requirements at AGAR form, completion stage.
10. A review of payroll & contract records was performed. Recommend that the Clerk's contract is updated for the recent pay increase, home/ office allowance, Cilca qualification merit increase when achieved & Gods Acre mileage aspects.
11. Recommend that as yet no NJC pay settlement has been agreed for 2021/22, thus allowance will be needed in the 2022/23 Budget calculations for this back pay, as well as provision for the 2022/23 pay award & any NIC increases the Govt. is introducing. Provision is also required for any Play Area repairs during each year.