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Mrs J Mullane
Clerk to Weston on the Green Parish Council
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Dear Jane

Weston on the Green Parish Council 2022/23 (4/22 to 12/22) Audit

I have now completed the interim Internal Audit for the Council as at 31/12/22 & am pleased to report that the overall internal control procedures are adequate 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.

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 2022/23 AGAR, final audit will be scheduled after 31 March 2023, when timelines are notified by External Auditors.

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

Yours sincerely

PAUL REYNOLDS, FMAAT



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Audit comments & recommendations

1. The VAT refund for 2021/22 of £1,646.73 was received on 9/5/22.
2. VAT due for 2022/23 refund is currently at £1,226.07. **Recommend** that from 2023/24 VAT is claimed quarterly to help cashflow & will cover latest HMRC, MTD for VAT changes.
3. Both Precept tranches have been received totalling £22,056.14.
4. The overall Bank holdings at 31/12/22 were agreed as £58,398.05, after minor Cashbook error of £30.10 was adjusted.
5. **Recommend** that the new Asus K513 laptop should now be added to Assets register with serial no., & Insurance cover confirmed.
6. **Recommend** that the newly gifted Community vehicle (recently taxed) be added to the Asset Register as a Community asset at £1 value, as donated to the Council. **Recommend** that Vehicle & Driver insurance cover is decided & purchased before formal usage.
7. The Asset register is very well detailed with values & photos. **Recommend** serial nos. are included for all IT equipment & any other external electrical items, to provide required data for any Ecclesiastical Insurance claims.
8. Current insurance policy SCO119736 is held with Ecclesiastical (via Gallaghers) from 1/6/22, which covers the standard Local Council aspects.
9. **Recommend** that Cyber cover be reviewed with Gallaghers, 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), the worst local Counties for Cyber-attacks after London as 1st were Wiltshire 3rd, Dorset 6th & Hampshire 10th. A bolt-on OSR policy is probably around £300. Gallaghers contact for Cyber cover is Kevin Millard (07458 124847).
10. Any delegated powers to the Clerk both for general aspects & amendments to cover Covid-19 issues, may now need review & updating.
11. All minutes should still be regularly signed & dated at next meeting by the Chair, ensuring any decisions taken become lawful.