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2 February, 2024

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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 2023/24 (4/23 to 12/23) Audit

I have now completed the interim Internal Audit for the Council as at 31/12/23 & 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, 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 2023/24 AGAR, final audit is confirmed as Wednesday 15th May 2024.

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 2022/23 of £1,650.26 was received on 2/6/23.
2. **Recommend** that the VAT for 4/23 to 12/23 is claimed now. This will help cashflow, & then claim quarterly to cover latest HMRC, MTD for VAT changes.
3. Both Precept tranches have been received totalling £23,731.48.
4. The overall Bank holdings at 31/12/23 were agreed as **£64,010.10**, after minor Cashbook error of £20.00 was adjusted.
5. PWLB loan repayments for £1,844.74 made in this period.
6. **Recommend** that the new bins bought on 17/8/23 now be added to Assets register at Net cost, & Insurance cover confirmed.
7. Noted that Vehicle & Driver insurance cover is now held with Markerstudy (SCO5875000028) covering to 8/2/24.
8. 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 BHIB Insurance claims.
9. Current insurance policy 1007236378 is held with BHIB from 1/6/23 (on 3-year LTA), which covers the standard Local Council aspects.
10. **Recommend** that Cyber cover be reviewed with BHIB, 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 £340.
11. Any delegated powers to the Clerk both for general aspects & amendments to cover Covid-19 issues, may now need review & updating.
12. All minutes are being regularly signed & dated at next meeting by the Chair, ensuring any decisions taken become lawful.