1 Roker Way

Fair Oak

Eastleigh

HANTS

SO50 7LD

 Tel (07815) 435 380

3 November, 2023 E-mail: [paulreynolds48@hotmail.com](mailto:paulreynolds48@hotmail.com)

Liz Holland

Clerk to Alderbury Parish Council

PO Box 2366

Alderbury

SALISBURY

SP2 2NY

Dear Liz

**Alderbury Parish Council 2023/24 (4/23 to 9/23) Audit**

I have now completed the first interim Internal Audit 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, 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.

I would like to thank you for enabling the audit to be performed remotely, due to current adverse weather conditions. I look forward to hearing your comments in due course.

Yours sincerely

PAUL REYNOLDS, FMAAT 

**Audit Comments & Recommendations**

1. Precept has been fully received for £56,940 as at 30/9/23.
2. The overall Bank holdings at 30/9/23 agreed as **£125,456.53**.
3. VAT refund at £2,761.59 was received on 5/6/23.
4. CIL money was received at £24,290.19 on 30/6/23.
5. Bank interest earned has increased to £334.54 upto 30/9/23, as savings rates have risen.
6. The first PWLB loan repayment for 2023/24, made 21/6/23 totalling £2,569.93.
7. **Recommend** that the Asset register needs serial nos. added for all IT equipment & any other electrical items, as well as any external items (eg. Stihl items). This will provide the required data for any future BHIB Insurance claims.
8. **Recommend** that all relevant Risk assessments are completed & minuted before 31/3/24, to meet External Audit requirements.
9. Current insurance policy with BHIB covers all the standard Local Council aspects. **Recommend** that it may also be prudent to consider taking out Cyber cover with BHIB, as there is a growing trend of attacks on local authorities as per an NAO cyber report.
10. All minutes are being regularly signed at next meeting, thus ensuring any decisions taken become lawful.
11. All necessary AGAR documentation, Notice of Public Rights & Conclusion of Audit papers were entered onto website.