

**BURGH & TUTTINGTON PARISH COUNCIL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**NOTE FROM PATRICIA HAMPSTEAD ACTING AS INTERNAL AUDITOR**

I have carried out an internal audit review of the Burgh & Tuttington Parish Council accounts for the year ended 31 March 2022 on a voluntary basis as agreed verbally with Joe Winterbourne.

I have agreed the expenditure to either an invoice or details in the minutes, reviewed the bank reconciliation, the adequacy of the budget setting and the reserves and the internal controls.

Having reviewed the above, I would like to draw your attention to the following:

- I would recommend that the upkeep of the Parish Council website is given high priority and perhaps a checklist of all information required to be published on the site is implemented and reviewed monthly. At the time of review the following required information was missing from the website:
  - Agendas and/or minutes for various meetings during 21/22.
  - The 2020/21 AGAR forms and supporting documentation as required by the publication requirements.
  - Details of the dates for the exercise of public rights as required by the accounts and audit regulations.
- I would recommend that the Parish Clerk attends PAYE training to aid his understanding of the PAYE position for the Parish Council following the confusion around the £288 HRMC VAT rebate in year that was mistakenly identified as a PAYE refund and subsequently paid onto the Parish Clerk in good faith. This has now been repaid by the Parish Clerk.
- Regular review of bank signatories and correspondents. A previous councillor is still a named correspondent with Barclays Bank. This means that confidential correspondence from the bank is not being sent to the correct contacts.
- I would recommend that the draft employment contract for Joe Winterbourne as Parish Clerk is signed, as it gives both parties certain rights and obligations.
- Agreement and minuting of all financial transactions/cheques at the meetings as this is the Parish's key method of financial control as detailed in the risk register.

The top point has been identified as a weakness on the Annual Internal Audit Report 2021/22.

Implementing the above will help ensure that the Parish Council has strong financial controls.

