

# **DEWLISH PARISH COUNCIL**

**WARDON HILL FARM, LONG ASH LANE, DORCHESTER, DORSET, DT2 9PW**

CLERK: MRS AMANDA CROCKER

TEL: (01935) 83454

E-MAIL [Dewlish@dorset-aptc.gov.uk](mailto:Dewlish@dorset-aptc.gov.uk)

Dear Councillor

You are hereby summoned to attend a meeting of the Parish Council on Monday 24<sup>th</sup> July 2023 at 7.30pm at Dewlish Village Hall for the purpose of conducting the following business.

Amanda Crocker

Clerk to the Parish Council

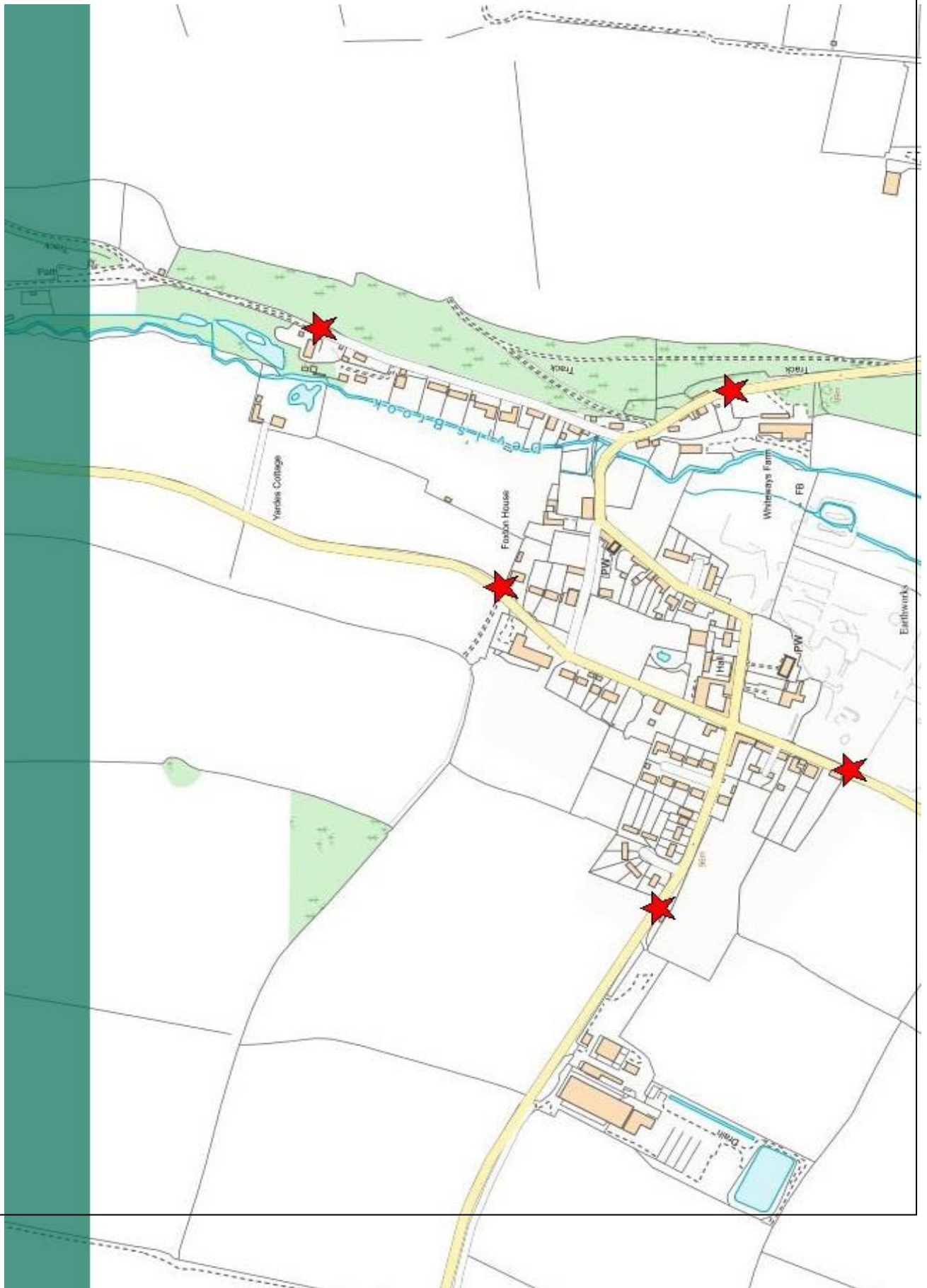
Short democratic period for members of the public to raise any issues of concern

## **AGENDA**

1. To receive apologies for absence
2. To receive Declarations of disclosable pecuniary and other interests
3. Minutes of previous meeting dated 26<sup>th</sup> June 2023
4. Matters Arising from previous minutes for report only
5. To receive the Dorset Councillor's report
6. To receive reports on the following matters and to agree actions:
  - (a) Planning and Tree work Applications –  
P/FUL/2023/03221      Crawthorne Farm – demolish existing buildings  
& erect 2/storey building (offices, toilets & staff welfare & amenity space)
  - (b) Police, Traffic and Roads
    - (i) To consider the response from Highways regarding the 30mph limit  
– map attached
  - (c) Parish Amenities and Rights of Way
  - (d) Parish Surgeries – To consider any items raised for including on a later  
agenda
7. Finance
  - (a) To agree the payment of accounts and note any income received
  - (b) To confirm the reconciliation of accounts and position against budget
  - (c) To accept the Internal Audit Report - attached
8. To review and confirm the Asset Register
9. To receive an update of the Green works
10. Parish Councillors' Reports on items not covered by the agenda
11. Agenda items for the next meeting
12. Date of Next Meeting - Monday 25<sup>th</sup> September 2023

# DEWLISH PARISH COUNCIL

Item 8b(i)



# DEWLISH PARISH COUNCIL

## Item 9c

St Catherines Farm  
Old Sherborne Road  
Cerne Abbas  
Dorset  
DT2 7SJ

E-mail: [paulaharding@barker-fox.co.uk](mailto:paulaharding@barker-fox.co.uk)  
Telephone: 01300 341912  
Mobile: 07765 241914

26<sup>th</sup> June 2023

Dear Amanda,

### **Dewlish Parish Council Internal Audit**

Please find attached the internal audit report for April 2022 - March 2023.

Overall, the files were well presented and the recommendations are minor in nature and very easily rectified, they are just minor administrative errors and no reflection on the processes or procedures of the Council. They also do not affect the financial position of the council at year end.

With regard to the Annual Return, I have signed off the Internal Audit section for the accounts with compliance for all except the Petty Cash and Trust sections which are Not Applicable.

My overall Audit opinion is as follows:

### **Audit Opinion**

I am able to offer **substantial** assurance as the areas reviewed were found to be adequately controlled. Internal controls are in place and operating effectively and risks against the achievement of objectives are well managed.

(The Audit grades are Substantial, Reasonable, Partial and None.)

The Audit Checklist Report, Recommendations and this letter should be copied to all Parish Council members so that they can fully understand the recommendations being made and published on the website. As always, I am happy for any of the Parish Council to contact me personally if they wish to discuss any of the recommendations made, the tests carried out, or the overall opinion given.

Regards

Paula Harding, Appointed Internal Auditor for Dewlish Parish Council

# **DEWLISH PARISH COUNCIL**

## **Dewlish Parish Council Audit – 2022-23**

### **Summary of Audit Checklist Recommendations:**

#### **Recommendation 1:**

**That the entry for A Bennett for 21.99 is corrected in the minutes.**

The payment (item 22/27) has been correctly accounted for in the cashbook and correctly paid from the bank but the amount net of VAT has been recorded in the minutes.

#### **Recommendation 2:**

**That the underpayment of invoice by £7.37 to A Barnett noted as Inv 22/44 is corrected as soon as possible.**

The cashbook is correct in that only £36.85 has been paid, however the VAT element of the payment has been missed. Whilst the VAT in this case cannot be claimed back it is important to reimburse the Councillor fully.

#### **Recommendation 3:**

**That the cashbook is corrected to split the VAT from the expenditure column for inv 22/45**

The invoice amount is correctly stated and matches the invoice. However, the VAT has not been separated into the correct column. The material nature of the cashbook is not affected and the VAT has not yet been reclaimed so there is no issue to correct with HMRC.

#### **Recommendation 4:**

**That the Clerks contract is included in the audit file**

This is so that the Clerks agreed pay and hours can be checked against the salary payments made. This recommendation was also made last year.

#### **Recommendation 5:**

**That the expenditure list and Internal Audit report are added to the website for 2021-2022 financial year**



# DEWLISH PARISH COUNCIL

## Annual Internal Audit Report 2022/23

Dewlish Parish Council

<https://www.hugofox.com/community/dewlish-parish-council-7999/home>

**During** the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	N/A NO PETTY CASH HELD		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

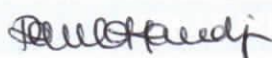
Date(s) internal audit undertaken

Name of person who carried out the internal audit

24/06/2023

PAULA HARDING

Signature of person who carried out the internal audit



Date 24/06/23.

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).