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26th June 2025

Dear Sandra

Bradford Abbas Parish Council Internal Audit

Please find attached the Internal audit report for April 2024 – March 2025.

All the information I requested to look at this period was provided as paper copies and through the Parish Council website. In addition I request a copy of the AGAR form and this was provided. The audit opinion is partial as a result of the recommendations around the cashbook, bank reconciliation, playground and the lack of minutes for the public rights declaration. Whilst I am happy that the financial position of the Council is accurate I have had to get to that via more complex testing, whereas it should be easy to confirm through reporting and minutes.

Most of the recommendations are administrative, in that they do not detract from the accuracy of the financial records, but are required to show transparency and good governance. These are easy to correct, a number just require publication to the website and it would not be very difficult to increase the audit assurance before the next audit.

I have been unable to reconcile the cashbook to the bank statement and have detailed why in the recommendations. Although I could have done this with additional time, it is not within the agreed audit engagement scope and pricing. As bank reconciliations are not provided in simple terms and only the current account is included in the cashbook, reconciliation is not as easy as it should be. I would be willing to assist if required with chatting through the adjustments required to the cashbook template and the creation of a bank rec template (on the same spreadsheet) if requested. This would be charged at the hourly rate as noted in the engagement letter previously sent.

My overall Audit opinion is as follows:

Audit Opinion

I am able to offer *partial* assurance in relation to the areas reviewed and the controls found to be in place. Some key risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.

(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 the interim audit 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 (MAAT/AATQB)
Appointed Internal Auditor for Bradford Abbas Parish Council