



## Minutes of a Meeting of the Finance Committee held at 7.00pm on Monday 22nd November 2021

**Present:** Cllr M Smethers (Chairman)  
 Cllr S Butler  
 Cllr A Hibberd  
 Cllr G Logan  
 Cllr D Tooke  
 Ms L Ellis (Clerk)

<b>12/21</b>	<p><b>WELCOME FROM THE CHAIRMAN &amp; APOLOGIES</b>          The Chairman, Cllr Smethers, welcomed all in attendance to the meeting of the Finance Committee.</p> <p>There were no apologies for absence.</p>	
<b>13/21</b>	<p><b>TO RECEIVE DECLARATIONS OF INTEREST AND/OR CONSIDER THE GRANTING OF DISPENSATIONS</b>          There were no declarations of interest or granting of dispensations.</p>	
<b>14/21</b>	<p><b>MINUTES OF THE FINANCE COMMITTEE MEETING ON 22<sup>nd</sup> FEBRUARY 2021</b>          It was resolved that the Minutes of the meeting held on the 22<sup>nd</sup> February 2021 were a correct record of that meeting. ALL IN FAVOUR.</p>	
<b>15/21</b>	<p><b>PUBLIC SESSION</b>          No comments raised.</p>	
<b>16/21</b>	<p><b>GRANTS</b>          A report was submitted, a copy of which appears at Appendix 1.</p> <p>It was proposed by Cllr S Butler and seconded by Cllr G Logan AGREED to award £400.00 per annum for 2021/22, 2022/23 and 2023/24 to St James Parish Church for the maintenance of the churchyard. ALL IN FAVOUR</p>	LE
<b>17/21</b>	<p><b>BUDGET PRECEPT 2022/23</b>          A report was submitted, a copy of which appears as Appendix 2.</p> <p>The Clerk provided an overview to the Finance Committee of the proposed draft budget/precept for 2022/23, with a general discussion undertaken. Members felt that the proposed increase should be between 1% and 2%, with up to £1,000 from General Reserves being used to offset. The Clerk confirmed that they would look at the budget to attain this request and would circulate the then amended budget to Members for discussion and agreement.</p> <p>The Clerk also confirmed that that adjusted tax base for 2022/23 should be received from Dorset Council on 10<sup>th</sup> December 2021 and that this may once again change the budget and precept for 2022/23. This would then need to be discussed and agreed at the meeting of Alderholt Parish Council to be held on 13<sup>th</sup> December 2021.</p>	LE



**Minutes of a Meeting of the Finance Committee held at 7.00pm on Monday 22nd November 2021**

	<p>It was proposed by Cllr A Hibberd and seconded by Cllr S Butler that the draft budget be forwarded to Full Council, subject to the amendments required. ALL IN FAVOUR</p>	
<b>18/21</b>	<p><b>BUDGET REPORT – APRIL 2021 UNTIL OCTOBER 2021</b>  The Clerk requested that this item be deferred to the next meeting of the Finance Committee due to technical issues with Scribe.</p> <p>It was confirmed that a request had been submitted to Scribe for additional training for the Clerk and Assistant Clerk, which would overcome those issues. Following this, the Clerk would circulate a budget report to Finance Committee Members, for their information.</p> <p>ALL IN FAVOUR</p>	LE
<b>19/21</b>	<p><b>RESERVES</b>  The Clerk requested that this item be deferred to the next meeting of the Finance Committee due to technical issues with Scribe.</p> <p>It was confirmed that a request had been submitted to Scribe for additional training for the Clerk and Assistant Clerk, which would overcome those issues.</p> <p>Following this, the Clerk would circulate a reserves report to Finance Committee Members, for their information.</p> <p>ALL IN FAVOUR</p>	LE
<b>20/21</b>	<p><b>RISK MANAGEMENT</b>  A report was submitted, a copy of which appears at Appendix 3.</p> <p>The Clerk confirmed that the risk management document was a living document. The internal auditor was due to visit the Parish Council in January 2022 and the Clerk confirmed that they would talk through the document with the auditor and establish whether the report was sufficient the report would be sufficient or if it needed to be developed in any way.</p> <p>The Clerk confirmed that the Winter Maintenance Policy had not been agreed by the Parish Council and work still needed to be undertaken on the Policy. Discussion centred on the potential salting and gritting of the slope and hardstanding area outside of the Parish Council Office. The Clerk agreed to contact the Parish Council insurers to establish if the Parish Council would be liable if those areas were gritted or salted and there was still an accident/incident.</p> <p>It was agreed that the risk management that related to the Rifle Range should be amended, as it was now leased to the Scouts. Therefore, under Action Taken it would in future just refer to '3 Yearly Tree Inspection by Qualified Tree Surgeon. ALL IN FAVOUR</p>	LE



**Minutes of a Meeting of the Finance Committee held at  
7.00pm on Monday 22nd November 2021**

<b>21/21</b>	<b>INTERNAL CONTROL PLAN 2022/23</b>  A report was submitted, a copy of which appears at Appendix 4.  The Clerk provided an overview of the Internal Control Plan for 2022/23.  NOTED.	
--------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--

Meeting closed 8.30pm

Minutes Approved.

Chairman's Signature.

Date:

Chairman's Initials.



# Minutes of a Meeting of the Finance Committee held at 7.00pm on Monday 22nd November 2021

## Agenda Item 5

### Alderholt Parish Council

### Finance Committee – 22<sup>nd</sup> November, 2021

#### Grants

For the period 1<sup>st</sup> April 2021 to 31<sup>st</sup> October 2021, Alderholt Parish Council received no applications for Capital or General Grants.

Therefore, the balance for future grants is as follows for the period 1<sup>st</sup> November 2021 to 31<sup>st</sup> March 2022

Capital     £1000.00

General    £2250.00 (£1050.00 carried over from 2020/21 Minute No 18/20)

#### St James Church, Alderholt

St James Church received an annual grant of £300 per year for maintenance of the churchyard. This agreement came to an end in 2020/21.

We have received a request for a continuation of the grant and St James Church are requesting a continuation of the grant of £300 for the next three years – attached at Appendix 1.

The Clerk is recommending that we continue with a grant to St James Parish Church for the years 2021/22, 2022/23 and 2023/24 and that the amount be £400 per year to cover the increased costs of maintaining the churchyard.

**RECOMMENDED to agree the proposed grant of £400 per annum for 2021/22, 2022/23 and 2023/24 to St James Parish Church for the maintenance of the churchyard.**

#### *Appendix 1*

St James' Church  
The Church Office  
Daggons Road  
Alderholt  
Fordingbridge  
Hampshire  
SP6 3DN

Clerk to the Alderholt Parish Council  
Parish Office  
1 Station Road

Chairman's Initials.



## Minutes of a Meeting of the Finance Committee held at 7.00pm on Monday 22nd November 2021

Alderholt  
FORDINGBRIDGE

21<sup>st</sup> October 2021

Dear Parish Council

### **Grant Award from Alderholt Parish Council**

We would like to thank you for the financial support the Parish Council has given us in the past towards Churchyard maintenance including the Parish Council owned war memorial and land. This grant allows us to ensure the Churchyard remains a safe and peaceful area with easy access, for the use of all in the village, and visitors, and to enhance what we believe is a facility for our whole village community of which we can be very proud.

If the Clerk and the Cllrs agree we would be very grateful to set up a £300 per year arrangement for the next three years so that we can plan any maintenance work with financial confidence.

Yours,

Holly Botto  
Church Administrator



**Minutes of a Meeting of the Finance Committee held at  
7.00pm on Monday 22nd November 2021**

Appendix 2

**ALDERHOLT PARISH COUNCIL  
DRAFT BUDGET BREAKDOWN 2022/23**

Expenditure	2020/21 Budget	2020/21 Actual (E )	2021/22	2021/22 Actual (E )	2022/2 Budget	Comments
<b>NOTE; COLUMN C 2020/21 ACTUAL (E); FIGURES IN BLACK ARE ACTUAL, FIGURES IN BLUE ARE ESTIMATED</b>						
Salaries	35950.00	10126.63	41000.00	29243.00	43000.00	Added in a 3% rise for April 2021 - Currently still being negotiated. Added in 1 x Scale increase in 2022/23 for Clerk and Assistant Clerk. Added in 3% rise for 2022/23
Paye	2650.00	1129.99	3000.00	4183.00	4400.00	
Pension	7900.00	3521.31	8500.00	8389.00	9000.00	Increase in National Insurance
Overtime Fund			0.00	0.00	0.00	
salary contingency	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL STAFF COSTS</b>	<b>46500.00</b>	<b>14777.93</b>	<b>52500.00</b>	<b>41815.00</b>	<b>56400.00</b>	
Payroll outsourcing	300.00	365.00	400.00	304.00	400.00	
Parish Office Rent	4630.00	4630.00	4750.00	2375.00	4788.00	Village Hall did not submit 2nd invoice until after 1st April 2021
Annual Electricity PAT testing	200.00	0.00	200.00	170.00	200.00	
Broadband, phone, microsoft office	1250.00	772.65	1000.00	1217.00	1200.00	No longer subscribe to Webex, using Microsoft Teams
Computer support	1500.00	2091.00	1500.00	2006.00	2000.00	Assist IT
Website hosting	1525.00	200.00	255.00	255.00	255.00	
Office Supplies (postage/ stationery/ink etc)	1200.00	404.52	600.00	915.00	900.00	
Audit fees	600.00	300.00	600.00	1035.00	1000.00	Includes Internal Audit (Paul Reynolds) and External Audit (PKF Littlejohn).
Affiliation fees	1050.00	1050.00	1300.00	1066.00	1200.00	
Insurances	2400.00	2364.00	2500.00	2433.00	2600.00	No plans for large asset purchases although asset revaluation required which may impact on insurance (up or down).If larger increase required, will need to
Seminars/ Training/ Travel	1000.00	350.00	600.00	548.00	600.00	May see increase now back to face to face meetings.

**ALDERHOLT PARISH COUNCIL  
DRAFT BUDGET BREAKDOWN 2022/23**

<b>Expenditure</b>	<b>2020/21 Budget</b>	<b>2020/21 Actual (E )</b>	<b>2021/22</b>	<b>2021/22 Actual (E )</b>	<b>2022/2 Budget</b>	<b>Comments</b>
Chairmans Allowance	50.00	50.00	50.00	20.00	50.00	Used for remembrance wreath and refreshments at village events.
Scribe			650.00	520.00	624.00	Annual Renewal.
<b>TOTAL ADMINISTRATION COSTS</b>	<b>15705.00</b>	<b>12577.17</b>	<b>13755.00</b>	<b>12864.00</b>	<b>15817.00</b>	
<b>TOTAL ESTABLISHMENT COSTS (A)</b>	<b>62205.00</b>	<b>27355.10</b>	<b>66255.00</b>	<b>54679.00</b>	<b>72217.00</b>	<b>Increase primarily staffing costs and increase associated with inflation, etc</b>
General Maintenance	1200.00		1400.00	1200.00	1400.00	Annual repair of all recreation ground equipment, lights and signage. Reserve account also kept for larger repairs and Equipment power shower for 2020.
Equipment Inspections	210.00		300.00	360.00	400.00	Play/gym equipment. 3 x Qtr inspections. Annual is 4th Qtr
Annual Inspection of Equipment	125.00		150.00	122.00	125.00	Annual Inspection
Dog Warden	570.00		650.00	332.50	0.00	Service no longer offered by DC. WMTC are employing a Dog Warden. Contact to ask for a quote.
Dog bin emptying	1350.00		1500.00	1414.00	1500.00	
Lamp Maintenance Contract	170.00		200.00	170.00	200.00	5 lamp columns owned by APC. Budget for Annual Inspection only-repairs to come out of general
Electricity	230.00		250.00	222.00	250.00	Invoiced from sports and social club based on following formula; 5 lamps @ 70w x avge 9hrs per day x 365 days x cost in pence of electricity.
<b>Subtotal costs for PC</b>	<b>3855.00</b>	<b>0.00</b>	<b>4450.00</b>	<b>3820.00</b>	<b>4500.00</b>	



**ALDERHOLT PARISH COUNCIL  
DRAFT BUDGET BREAKDOWN 2022/23**

<b>Expenditure</b>	<b>2020/21 Budget</b>	<b>2020/21 Actual (E )</b>	<b>2021/22</b>	<b>2021/22 Actual (E )</b>	<b>2022/2 Budget</b>	<b>Comments</b>
Annual contribution to ARA	1200.00		1628.00	1200.00	1200.00	
SLA Maintenance costs	3600.00		3600.00	3600.00	3600.00	Nov 18 2019 meeting APC agreed ARA requested increase of £500 for 2019/20. Review meeting not yet
ARA Insurance	610.00		650.00	616.00	650.00	Part of lease agreement.Allow small increase- Trustee insurance now included in main policy
<b>Costs paid to ARA</b>	<b>5410.00</b>	<b>0.00</b>	<b>5878.00</b>	<b>5416.00</b>	<b>5450.00</b>	
<b>TOTAL RECREATION GROUND COSTS (B)</b>	<b>9265.00</b>	<b>0.00</b>	<b>10328.00</b>	<b>9236.00</b>	<b>9950.00</b>	Small increase due to increase in contractors costs
Allotment annual rent	0.00	0.00	0.00	0.00	0.00	0.67p Paid for next 5 years until 2023
Allotment Water costs	200.00		200.00	201.00	210.00	Payment reduced-awaiting bill to establish usage awaiting second invoice but over winter months so likley to be very small Increased in 2018/19 Paid now
Allotment Competition	0.00		0.00	0.00	0.00	Remove this line from the budget as the Allotment Competition will not be resurrected.
Allotment Maintenance	200.00		200.00	190.00	200.00	Lots of free time given by Cllr Hibberd. New Proposals re management by external contractor on vacant plots may also add to costs potentially. Additionally costs for fencing approx £300 agreed July 19 - extra £100 taken out of general village maintenance.No plans for larger maintenance costs.
<b>Allotment subtotal</b>	<b>400.00</b>	<b>0.00</b>	<b>400.00</b>	<b>391.00</b>	<b>410.00</b>	

**ALDERHOLT PARISH COUNCIL  
DRAFT BUDGET BREAKDOWN 2022/23**

<b>Expenditure</b>	<b>2020/21 Budget</b>	<b>2020/21 Actual (E )</b>	<b>2021/22</b>	<b>2021/22 Actual (E )</b>	<b>2022/2 Budget</b>	<b>Comments</b>
War Memorial refurbishment	1700.00		0.00	0.00	0.00	This a one off expenditure. The war memorial requires repairing and cleaning. Advice has been sought for grant funding but this is not available and advice has been given that this should be dealt with by specialists. Initial estimates are approx £1700 (excluding re enamelling which may be as much as £3500 but unknown yet as to whether this is required). Agreed at January19 meeting for site visit to be carried out and then works as per this budget. If further works required, clerk will need to take back to council to consider funding from other budgets. Planning permission required as now listed and Grants being applied for so ongoing. Funds held in reserves until project completed. Covid restrictions lifted looking to restart this in 2022
Churchyard maintenance costs	300.00	300.00	300.00	300.00	400.00	3 year agreement ended for annual grant - maintenance costs of land around war memorial
General Village maintenance	1000.00	125.00	1000.00	300.00	1000.00	Includes grit bin top up/minor repairs to APC owned street furniture eg. n/boards/benches/bins/bus shelter signage and flowerbeds). Keep the same as often not used. Information to be looked into for a lengthsman/odd job man-(still outstanding). AVH Flowerbed upkeep removed as ongoing discussions and relates to 2020-consider adding funding next for flowerbeds depending on outcome. Meeting not yet taken place
Christmas tree and lights	0.00	0.00	0.00	0.00	0.00	Remove from budgets.Tree donated for last 4 years. It was thought that tree would need to be purchasd Dec 2019, but was donated again. Lights to come out of general maintenance (or special provision budgeted when its known replacement is required)
<b>TOTAL OTHER AMENITY COSTS ©</b>	<b>3400.00</b>	<b>425.00</b>	<b>1700.00</b>	<b>991.00</b>	<b>1810.00</b>	
<b>TOTAL ANNUAL RUNNING COSTS</b>	<b>74870.00</b>	<b>27780.10</b>	<b>78283.00</b>	<b>64906.00</b>	<b>83977.00</b>	

**ALDERHOLT PARISH COUNCIL  
DRAFT BUDGET BREAKDOWN 2022/23**

Expenditure	2020/21 Budget	2020/21 Actual (E )	2021/22	2021/22 Actual (E )	2022/2 Budget	Comments
<b>CONTINGENCY @ 5% OF A.B.C</b>	<b>3658.50</b>	<b>1389.01</b>	<b>3914.15</b>	<b>3245.00</b>	<b>4199</b>	
APC owned equipment at Recreation ground	5760.00	5760.00	5760.00	5760.00	5760.00	eg.Play Equipment, bins, benches, MUGA, Gym equipment, Youth shelter & Lights-Refer to asset register. Increased due to new gym equipment and table tennis table. Lights may need replacing soon.
Office Equipment	795.00	795.00	795.00	795.00	795.00	Refer to asset register. Not Eligible for CIL Money since it relates to Establishment Costs.
Street Furniture	580.00	580.00	580.00	580.00	580.00	Refer to asset register. Annual inspections to be set up including cleaning.
Allotment Gates and fences	472.00	472.00	472.00	472.00	472.00	Refer to asset register
Tree Inspection and works (3 year provision)	550.00	550.00	550.00	2805.00	550.00	Refer to asset register. Tree inspection undertaken 2020. Works undertaken to Recreation Ground, Rifle
<b>TOTAL ASSET REPLACEMENT (RESERVES) (D)</b>	<b>8157.00</b>	<b>8157.00</b>	<b>8157.00</b>	<b>8157.00</b>	<b>8157.00</b>	<b>Asset Revaluation to take place in 2022</b>
<b>SERVICE DEVOLUTION BUDGET (E)</b>	<b>4000.00</b>	<b>0.00</b>	<b>4000.00</b>	<b>0.00</b>	<b>0.00</b>	Originally set up in 2017 in preparation for taking on devolved services from DCC and EDDC. New Unitary Council in 2019 so unsure of what will be passed down . Has been used for last 2 years for 97 bus service.Initially discussed £4000 to be set aside for 2020 bus service and £1000 starting budget for any other devolved services. Following reduction in tax base, Cllrs agreed to remove additional £1000 as new

**ALDERHOLT PARISH COUNCIL  
DRAFT BUDGET BREAKDOWN 2022/23**

<b>Expenditure</b>	<b>2020/21 Budget</b>	<b>2020/21 Actual (E )</b>	<b>2021/22</b>	<b>2021/22 Actual (E )</b>	<b>2022/2 Budget</b>	<b>Comments</b>
<b>GENERAL GRANT FUND (F)</b>	<b>1200.00</b>	<b>1200.00</b>	<b>1200.00</b>	<b>150.00</b>	<b>1200.00</b>	Considered in May and November for applications upto £300 max for general running costs. Grant requests in 2019/20 actually at £1920 so but was less than budget in previous years. Keep same and consider increase next year if requests higher than budget again.
<b>CAPITAL GRANTS- VILLAGE PROJECTS (G)</b>	<b>1000.00</b>	<b>1000.00</b>	<b>1000.00</b>	<b>999.00</b>	<b>1000.00</b>	Reduced by 50 % 2016/17 to save costs and as Solar Farm fund gives out monies. Format also changed so that monies distributed in same time format as for general grants. Wording for grant has been amended to make it clear that this is a Community Capital Grant fund. Following reduction in tax base, Cllrs agreed to reduce further in 2019-requests were £1500-lower amounts given.
<b>Planning Consultant (H)</b>	<b>0.00</b>	<b>2248.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	Refer to reserves sheet. Total costs for this still unknown
<b>NEIGHBOURHOOD PLAN (I)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	£5,000 in Reserves for potential Neighbourhood Plan
<b>Income</b>	<b>2020/21</b>	<b>2020/2021</b>	<b>2021/22</b>	<b>2021/222</b>	<b>2022/23</b>	<b>Comments</b>
Allotment Potential Annual rent (29 rented plots & £25.00 each year)	725.00	725.00	725.00	790.00	790.00	Brownies community plots (2) agreed 2011 to stay free of charge until tenancy terminated. Variable due to not renting all plots and/or renting 1 plot more than once a year. Previously not included in budgets as
Scouts Rent	5.00	5.00	5.00	5.00	5.00	Part of lease-peppercorn rent
ARA rent	1.00	1.00	1.00	1.00	1.00	Part of lease-peppercorn rent
Interest (estimated)	500.00	500.00	500.00	190.00	190.00	Investments spread over three accounts - Nationwide, Bath BS and Cambridge BS
<b>TOTAL</b>	<b>1231</b>	<b>1231</b>	<b>1231</b>	<b>986</b>	<b>986</b>	Previously agreed not be used in budget calculations as variable however, due to increased costs and for greater transparency all income deducted from expenditure in determining Precept demand.

**ALDERHOLT PARISH COUNCIL  
DRAFT BUDGET SUMMARY 2022/23**

BUDGET HEADING	2020/21	2021/22	2022/23
<b>ESTABLISHMENT COSTS (A)</b> Includes Salaries, NIC's & Pension, Office rent & operating costs, Insurance and Audit costs	62205.00	<b>66255.00</b>	<b>72217.00</b>
<b>RECREATION GROUND COSTS (B)</b> Includes maintenance of Amanda Harris Recreation Ground and funding to Alderholt Recreation Association for management of large Recreation Ground	9265.00	<b>10328.00</b>	<b>9950.00</b>
<b>OTHER AMENITY COSTS (C)</b> Includes War memorial land maintenance and refurbishment, allotments and general street furniture upkeep and maintenance	3400.00	<b>1700.00</b>	<b>1810.00</b>
<b>CONTINGENCY @ 5% OF A,B,C</b>	3658.50	<b>3914.15</b>	<b>4199</b>
<b>ANNUAL ASSET REPLACEMENT RESERVES (D)</b> Annual provision for replacement of APC owned assets eg, Play equipment, street furniture, office equipment	8157.00	<b>8157.00</b>	<b>8157.00</b>
<b>SERVICE DEVOLUTION BUDGET (E)</b> Monies for services no longer provided by principal authorities eg, 97 Community Bus	4000.00	<b>4000.00</b>	<b>0.00</b>
<b>ANNUAL GENERAL GRANT FUND (F)</b> Grants for local organisations towards running costs (£300 max per application)	1200.00	<b>1200.00</b>	<b>1200.00</b>
<b>ANNUAL CAPITAL PROJECTS (G)</b> Grants for local organisations towards Capital Costs	1000.00	<b>1000.00</b>	<b>1000.00</b>
<b>PROVISION FOR PLANNING CONSULTANT COSTS (H)</b>	0.00	<b>0.00</b>	<b>0.00</b>
<b>PROVISION FOR NEIGHBOURHOOD PLAN (I)</b>	0.00	<b>0.00</b>	<b>0.00</b>
<b>SUBTOTAL FORECASTED COSTS</b>	92885.50	96554.15	<b>98533</b>
<b>ESTIMATED INCOME</b> Allotment rents and investment income	1231.00	<b>1231.00</b>	<b>986.00</b>
<b>NET BUDGET REQUIREMENT (PRECEPT)</b>	91654.50	95323.15	<b>97547</b>
Governance and Accountability for Local Councils 2010			
2.25 As councils have no legal powers to hold revenue reserves other than those for reasonable working capital needs or for specifically earmarked purposes, whenever a council's year-end general reserve is significantly higher than the annual precept, an explanation should be provided to the auditor.			
2.26 Earmarked reserves, which are set aside for specific purposes and for savings for future projects, should be realistic and approved by the council. It is generally accepted that general (ie un-earmarked) revenue reserves usually lie within the range of three to twelve months of gross expenditure. However, the amount of general reserve should be risk assessed and approved by the Council.			



**ALDERHOLT PARISH COUNCIL  
DRAFT COST TO RESIDENTS 2022/23**

<b>Column1</b>	<b>Code</b>	<b>Amount</b>
<b>2021/22</b>		
Net Budget required for 2021/22 (Precept)	A	95323.00
Tax base	B	1251.90
Resulting Band D Council tax (A / B)	C	73.42
<b>2022/23</b>		
Net Budget required for 2022/23 (Precept)	D	<b>97547.00</b>
Adjusted tax base - Estimate	E	1251.90
Resulting Band D Council Tax (D/E)	F	<b>77.92</b>
Percentage change in Council Tax 21/22-22/23	G	2.30%
Annual Payment Band D 2020/21	C	73.42
<b>Annual Payment 2020/21 Band D</b>	F	<b>77.92</b>
<b>Monthly Payment 2020/21 Band D</b>	H	<b>6.49</b>
<b>Annual Increase £ per Band D</b>		<b>4.50</b>





**ALDERHOLT PARISH COUNCIL**  
**DRAFT BUDGET EXPLANATION TO RESIDENTS 2022/23**

**The budget forecasts of Alderholt Parish Council to carry out Parish Council activities on behalf of the village of Alderholt for the financial year 2022/23**

The budgets determine the Precept Demand which is the sum of money given to the Parish Council by the local billing authority (Dorset Council). It is received in two instalments during the financial year. The monies are raised through the Council Tax paid by Alderholt residents and collected by the local billing authority. In addition, residents will also make contributions via Council Tax payments to Dorset Police and Crime Commissioner, Dorset and Wiltshire Fire and Rescue Authority, and Dorset Council.



This document is an overview of the potential risks to Alderholt Parish Council and the procedures in place for addressing this. This is a working document and Actions are listed for consideration at meetings;

Finance Committee 22/11/21. **Changes highlighted in yellow and outstanding items for consideration in red**

RECREATION GROUND - AMANDA HARRIS RECREATION GROUND and APC OWNED EQUIPMENT		
RISK DESCRIPTION	OWNER	ACTION TAKEN
Equipment damage Vandalism/fire/other	APC	Weekly visual inspection report – written report kept on file for insurance purposes Quarterly inspection by qualified inspector-written report kept on file for insurance purposes Minor repairs to be carried out by competent contractor with own Public liability insurance Major repairs to be carried out by-specialised contractor with own Public liability insurance Items insured under Insurance policy Annual provision for repair/replacement
Accident to clerk/councillors while carrying out weekly visual inspection	APC  ARA	Visual inspection only- Equipment to be taped off if safety issue and then reported to be dealt with by qualified contractor. Provision of gloves/high viz jacket/litter pickers if required for pick up of litter/glass Public liability insurance Employers liability insurance Recreation ground maintained regularly by groundsman(ARA-through SLA) <b>Winter maintenance policy to be set up. To check if this has happened or not.</b>
Accident/injury to the public	APC  Inspector ARA	Public liability insurance Weekly visual inspection report -written report kept on file for insurance purposes Quarterly inspection by qualified inspector -written report kept on file for insurance purposes Recreation ground maintained regularly by groundsman (ARA-through SLA) Accident report book maintained by clerk Safety signs in place Repairs to be carried out by qualified contractor efficiently Unsafe equipment/furniture to be fenced off/removed as soon as Council aware of problem (Refer to weekly inspection sheet) Closure signs put in place in children's play area when work being carried out if appropriate Tree Inspection carried out by qualified inspector (Refer APC Tree policy) <b>Winter maintenance policy to be set up. To check if this has happened or not</b>
Accident to contractors	APC	Contractors to have their own public liability insurance Recreation ground maintained in good condition regularly by groundsman(ARA-through SLA) Weekly visual inspection carried out to ensure no obvious safety issues <b>Winter maintenance policy to be set up. To check if this has happened.</b>
<b>ACTIONS FOR UPDATE;</b>		<b>Winter maintenance policy to be set up. Check if this has happened.</b>

**ALDERHOLT PARISH COUNCIL- RISK MANAGEMENT 2021/22**

RECREATION GROUND- SPORTS FIELDS, PAVILION, TENNIS COURTS AND SPORTS AND SOCIAL CLUB		
RISK DESCRIPTION	OWNER	ACTION TAKEN
Equipment Building damage Vandalism/fire/theft/other	APC  Alderholt Recreation Association/ Sports and Social Club/Tennis Club	Lease to ARA and underleases to S&SC, and Tennis Club Insurance- APC insure pavilion and garage store buildings.  ARA take out own insurance for Trustees and public liability -reimbursed by APC . S&SC and tennis Club are responsible for their own insurances ARA, S&SC and Tennis Club responsible for their own areas and maintenance of buildings
Accident/injury to the public	APC  Alderholt Recreation Association/ Sports and Social Club/Tennis Club	Lease to ARA and underleases to S&SC, and Tennis Club Public liability insurance APC carry out Inspections and safety checks on APC owned equipment and land (as above) <b>Winter maintenance policy to be set up. Check to see if this has happened.</b> Recreation ground maintained regularly by groundsman(ARA-through SLA) ARA, S&SC and Tennis club to carry out their own inspections and risk assessment
Accident to contractors	APC  Alderholt Recreation Association/ Sports and Social Club/Tennis Club	Lease to ARA and underleases to S&SC, and Tennis Club Public liability insurance Employers liability insurance <b>Winter maintenance policy to be set up. Check to see if this has happened.</b> ARA, S&SC and Tennis club are responsible for ensuring adequate Health and safety for contractors at large recreation ground

## ALDERHOLT PARISH COUNCIL- RISK MANAGEMENT 2021/22

Trustee Liability	ARA/APC	Annual Insurance Policy (organised by Rec Assoc and paid for by APC)
<b>ACTIONS FOR UPDATE;</b>		

ESTABLISHMENT- ACCOUNTING PROCEDURES		
RISK DESCRIPTION	OWNER	ACTION TAKEN
Incorrect accounting procedures	APC	RFO appointed (also clerk) Annual internal audit review undertaken by council Internal annual audit reported to council External annual audit reported to council Financial regulations adopted and reviewed annually Invoices and cheques signed by 2 councillors and clerk. New electronic banking policy incorporated into financial regulations Direct debits payments reported mthly at meetings Salaries including overtime reported mthly at meetings (not part of public minutes) Cashplus card transactions reported at next meeting Internal transfers between bank accounts reported mthly at meetings Items for sanction , details of items paid in between meetings & bank reconciliation reported mthly at meetings and Cllr now appointed monthly to confirm above Minute when agreed noted in cashbook Expenditure powers quoted for large spending or if unknown Invoices retained and filed Vat recorded separately
Budgetary controls	APC	Precept setting linked to budgets Budgets monitored mthly by RFO and reported at finance committee meetings and as necessary to main council Any anticipated budget overspend reported at next meeting and changes to budgetary forecasts agreed at meetings Committees financial powers are limited and detailed in terms of reference

## ALDERHOLT PARISH COUNCIL- RISK MANAGEMENT 2021/22

Fraud	APC	Insurance Internal annual audit External annual audit Invoices produced for officer and councillor expense claims Invoices and cheques signed by 2 councillors and clerk and new electronic banking policy ensures dual signatories Items for sanction , details of items paid in between meetings & bank reconciliation reported mthly at meetings and checked by a Cllr monthly
Safeguarding Council Monies	APC	Financial regulations Internal annual audit External annual audit Bank accounts reviewed to determine risk and return Balances of each financial institution reported monthly to council meetings
<b>ACTIONS FOR UPDATE;</b>		

### ESTABLISHMENT- ADMINISTRATION PROCEDURES

RISK DESCRIPTION	OWNER	ACTION TAKEN
Health and safety in office	APC	Employers liability insurance Public Liability Insurance Health and safety at work policy to be set up and reviewed annually. <span style="background-color: yellow;">To check if this has been actioned.</span> Lone worker policy Regular Risk assessment carried out on premises (written policy not required for under 5 employees) but items noted by officers reported to Finance Committee (urgent safety items reported to Chairman for action) Fire inspection risk assessment introduced 06/17
Theft at office		Insurance Computer Files Backed Up Confidential papers locked away each night Record of key holders kept on file and limited
Fire at office	APC Aldersholt Village Hall	Insurance Computer Files Backed Up in cloud Fireproof Box Electrical fire extinguisher in office Fire extinguisher in Committee Room

## ALDERHOLT PARISH COUNCIL- RISK MANAGEMENT 2021/22

		Fire Exit procedure and notices displayed Landlord (Village Hall) has fire policy Written risk assessment in place for fire procedures
Damage to equipment/documents	APC	Insurance for replacement of assets Budget provision for replacement of assets Computer files backed up Fireproof box Deeds in safe custody
Failure to follow policy and procedures	APC	Standing orders adopted and reviewed regularly Financial regulations adopted and reviewed regularly Policies in place and reviewed regularly Training available to all members and clerk New councillors signposted to policies page on website Internal and External auditor
Failure of working parties/project leaders to follow procedures for spending of public monies	APC	Standing orders/financial regulations/terms of reference for committees and working parties Use of template documents RA1 and RA2 for working parties and project leaders when investigating projects and quotes for works
IT-Cyber attack/Virus/ransomware/access to data	APC	Procedures, backups and software installed
<b>ACTIONS FOR UPDATE;</b>		

EMPLOYER LIABILITY		
RISK DESCRIPTION	OWNER	ACTION TAKEN
Incorrect Salary and Employment Conditions	APC	NALC Pay scales followed and reported to Finance Committee NALC model employment contract in place Annual Appraisal of employees
PAYE procedures followed correctly	APC DCC Payroll provider	Payroll outsourced Changes to salaries incl appraisals reported at meetings (usually budget meeting in Nov/Dec) Internal auditor annual check of PAYE files Staffing Committee to deal with employment issues
Appraisal/ /training/ grievances	APC	Staffing Committee to deal with employment issues

## ALDERHOLT PARISH COUNCIL- RISK MANAGEMENT 2021/22

Sickness/holiday Employment	APC	Leave/Sickness Policy adopted Sickness leave to be reported to Chairman There are now two members of staff who will normally cover each other.
Health and Safety	APC	Risk assessment of office carried out by Cllr and reported to Staffing Committee annually Lone worker policy <b>Winter maintenance policy to be set up.</b> Check if Policy Adopted
<b>ACTIONS FOR UPDATE;</b>	P & F 2/10/17	

PARISH OFFICE		
RISK DESCRIPTION	OWNER	ACTION TAKEN
Fire in building Employees/Cllrs/ members of public and all users of Committee Room	APC Alderholt Village Hall	Fire Risk assessment Policy reviewed annually by Cllr and reported to Council Public liability insurance Employers liability insurance
Accident to Employees/Cllrs/ members of public and all users of Committee Room in building	APC All employees	Health and safety reviewed annually by Cllr and reported to Council. Employees/Cllrs continuously review any obvious signs of health and safety issues Public liability insurance Employers liability insurance
Accident to Employees/Cllrs/ members of public and all users of Committee Room accessing building	APC All employees	Health and safety reviewed annually by Cllr and reported to Council Employees/Cllrs continuously review any obvious signs of health and safety issues Public liability insurance Employers liability insurance <b>Winter maintenance policy to be set up.</b> Check if Policy Adopted
Attack/violence to employees	APC	Lone worker policy
Alternative provision if parish office not able to be used eg fire	APC	<b>MS/DT looking into. Check progress.</b>



## ALDERHOLT PARISH COUNCIL- RISK MANAGEMENT 2021/22

<b>ACTIONS FOR UPDATE;</b>		
----------------------------	--	--

<b>COUNCILLORS CODE OF CONDUCT</b>		
------------------------------------	--	--

RISK DESCRIPTION	OWNER	ACTION TAKEN
Non declaration of Interests	Cllrs	Code of Conduct adopted by Council All members agreed and signed up to code of conduct Register of Pecuniary interests to be completed at beginning of term of office or when co-opted, via Dorset Council portal Register of pecuniary interests updated as needed by Member via Dorset Council portal Register of pecuniary interests available to public via Dorset Council and PC website Agenda item for declaration of interests at all meetings Cllrs encouraged to attend training sessions
Compliance with code of conduct	Cllrs	Code of conduct adopted by council All members agreed and signed up to code of conduct Contact with Dorset Council monitoring officer for any concerns/queries Cllrs encouraged to attend training sessions
Interaction with public	Cllrs	APC policy of Cllrs not commenting individually on social media sites on behalf of Council. Media Policy adopted 2017
Decisions being challenged by members of public	Cllrs	Decisions agreed as a corporate body at council meeting No decisions delegated to an individual Cllr Officials Indemnity insurance
<b>ACTIONS FOR UPDATE;</b>		

<b>RISK TO CLLRS/OFFICERS/VOLUNTEERS FOR ODD JOBS</b>		
-------------------------------------------------------	--	--

RISK DESCRIPTION	OWNER	ACTION TAKEN
Accident/injury	APC	APC Public liability insurance Authorisation to be agreed by resolution at Council/Committee meeting Risk assessment to be completed by person carrying out job (template doc RA3) Safety equipment available-litter pickers/high viz jackets/gloves. More available through DC Highway officers-eg signage and cones If activity being carried out by volunteers using their own insurance, email confirmation to be requested from them.
<b>ACTIONS FOR UPDATE;</b>		

## ALDERHOLT PARISH COUNCIL- RISK MANAGEMENT 2021/22

ALLOTMENTS		
RISK DESCRIPTION	OWNER	ACTION TAKEN
Accident/injury of a tenant	APC	APC Public liability insurance 3 yrly Tree Inspection by qualified tree surgeon Twice yearly inspections of site by Cllr representative Tenants responsible for their own plots Tenants/AAA advised to report any problems
Fire/Vandalism/ damage to Plots	APC	Tenancy agreement Tenants to have their own insurance for items on plots
Discrepancies over plot entitlement	APC	Tenancy agreement
<b>ACTIONS FOR UPDATE;</b>		

RIFLE RANGE		
RISK DESCRIPTION	OWNER	ACTION TAKEN
Accident/Injury to public	APC	APC Public liability insurance 3 yrly Tree Inspection by qualified tree surgeon Maintained on a voluntary basis by neighbouring landowner with own public liability insurance Site currently not open to the public Gates locked, access difficult Any uses to site to have been given permission by Council, have carried out a risk assessment and have suitable insurance in place including public liability insurance Scouts currently using site for uses only given permission by APC and under their own insurance -lease ongoing
Fire	APC	Land only
<b>ACTIONS FOR UPDATE;</b>		

## ALDERHOLT PARISH COUNCIL- RISK MANAGEMENT 2021/22

WAR MEMORIAL		
RISK DESCRIPTION	OWNER	ACTION TAKEN
Vandalism	APC	Low risk- no action required Insurance
Fire	APC	Low risk- no action required Insurance
Damage	APC	Low risk- no action required Insurance
Loss of names on memorial	APC	List of names kept on file PC and in fire safety box 07/17 Registered as Grade 2 listed building
Accident to volunteers maintaining area around war memorial-st James' Church	APC/St James' Church	Insurance in place; Confirmed by email Oct 2017;the Church is providing insurance for authorised Church volunteers carrying out works to the Churchyard and War memorial. It also has insurance in place for public liability cover. APC insurers confirmed; in the event someone is injured or their property damaged as a result of a defect with the War Memorial, including if it were to fall, and the Parish Council are held legally liable, the policy we arrange will respond under the Public Liability section. In regards to a motor vehicle injuring people; we would expect any claim to be directed to the insurer of the responsible driver. However in the unlikely event that the Council are held legally liable, the policy will respond.
<b>ACTIONS FOR UPDATE;</b>		<b>None</b>

GENERAL VILLAGE		
RISK DESCRIPTION	OWNER	ACTION TAKEN
Major risk to residents through large scale accident/disaster	DC	Emergency planning document (confidential)
Emergency Action procedure when clerk not working	APC	Local Emergency planning document to be set up (DT)
<b>ACTIONS FOR UPDATE;</b>		

## ALDERHOLT PARISH COUNCIL- RISK MANAGEMENT 2021/22

<b>Date</b>	<b>Min</b>	<b>Action</b>
09/03/15	PC 54/15	Adopted
30/11/15	P&F 45/15	Amended – refer to minutes
27/02/17	P&F 07/17	Amended – refer to minutes
02/10/17	P&F 27/17	Amended – refer to minutes
22/11/22	Finance	Amended-

**ALDERHOLT PARISH COUNCIL**  
**INTERNAL CONTROL PLAN 2022/2023**

**SCOPE OF INTERNAL AUDIT**

When carrying out the internal audit, the auditor shall refer to the following documentation;

1. Joint Panel on Accountability and Governance - A Practitioner's Guide March 2020 <https://www.nalc.gov.uk/library/our-work/jpag/3223-practitioners-guide-2020/file>
2. Financial regulations adopted by Alderholt Parish Council
3. Alderholt Parish Council Risk Management Plan to ensure control procedures are being followed.
4. Documentation as per attached list.

**INDEPENDANCE**

1. The internal auditor should report to the RFO unless they consider it necessary to report directly to the Council (for example in the case of fraud) in which case this shall be done through liaison with the Chairman of the Council.
2. The internal auditor shall have no role in the financial or decision-making process of the Council
3. The audit may be reported on a negative basis i.e. only those items which require amendment or improvement be mentioned. But where the auditor finds that no matters have arisen from the audit which necessitates bringing to the attention of members, then the report should reflect this.

**COMPETENCE**

The Council must be confident that the internal auditor is competent to carry out the work. No formal qualifications are required but the following should be sought as a minimum;

1. An Understanding of basic accounting processes
2. An Understanding of the role of internal audit in reviewing systems rather than undertaking detailed checks that are more appropriately the responsibility of management
3. Awareness of risk management issues
4. Understanding of accounting requirements of the legal framework and powers of local councils.
5. If possible, experience of auditing other local Councils.

**RELATIONSHIPS**

1. Responsibilities for officers and internal audit should be defined in relation to risk management, internal control and fraud and corruption matters. These will be set out in documents such as job descriptions and auditors engagement letter.
2. Council members should be clear on their own responsibilities for the "protection of the public purse" within the internal audit framework.
3. Alderholt Parish Council members have a duty to consider the annual internal audit report and will do so at the meeting following receipt of the report and will demonstrate that by inclusion in the minutes.

**ALDERHOLT PARISH COUNCIL  
INTERNAL CONTROL PLAN 2022/2023**

4. Alderholt Parish Council Finance Committee will make provision in the budget to provide Councillor training where necessary to ensure all members fully understand their role regarding points 2 and 3.

**AUDIT PLANNING AND REPORTING**

The Alderholt Parish Council Audit Plan takes into account the corporate risk ie. controls and procedures within the council which minimise the risk of the council not being able to function or carry out what it sets out to do

Alderholt Parish Council members shall review its Risk Management Plan on an annual basis and will demonstrate this by inclusion in the minutes

Alderholt Parish Council members will approve the Audit Plan annually and will demonstrate this by inclusion in the minutes

The Internal auditor will report in writing in accordance with the plan.

**Documentation Required for Annual Internal Audit**

1. Copy of Internal Audit Plan
2. Copy of Standing Orders
3. Copy of Financial Regulations
4. Copy of Risk Management Plan
5. Parish Council Minutes including Annual Budget Statement
6. Cashbook
7. Invoice and Payment Authorisations
8. Bank Statements
9. Cheque book counterfoils
10. Receipts and Payments and supporting statement
11. Bank reconciliation
12. Payments under General Power of Competence
13. Annual return
14. Records of Precept notification and receipts
15. Details of VAT reclaimed
16. Salary details including PAYE and pension returns
17. Asset Register
18. Insurance Documents

**APC Internal audit-review of effectiveness 20/21**

<b>Expected Standard</b>	<b>Achieved</b>	<b>Areas for development and actions</b>
Scope of internal audit	✓	
Independence	✓	
Competence	✓	See below
Relationships	✓	
Audit Planning and reporting	Two 'lite touch' internal audits undertaken in September 2020 and December 2021. End of Year Audit undertaken in April 2021 in	Box C on Internal Audit Report for AGAR has been ticked NO, as the Annual Risk

**ALDERHOLT PARISH COUNCIL  
INTERNAL CONTROL PLAN 2022/2023**

	<p>line with Annual Return / AGAR</p> <p>Interim audit to be carried out 6mthly</p> <p>End of year Audit to be carried out between April and June in line with Annual Return</p> <p>Interim Audits 30/09/20 and 31/12/20; Nothing to report</p> <p>End of year Audit 31/03/21; See over.</p>	<p>Assessment was not performed in 2020/21. The new Clerk has discussed with the External Auditor and at PKF Littlejohn and this will be conducted in early 2021/22 and annually thereafter to comply. Boxes M &amp; N on the Internal Audit report for AGAR have been ticked NO, as although the 2019/20 AGAR and Public Rights were entered on the Council's website, no screenshot of entry date was available to provide for requirement compliance. These were also resolved with PKK, in that 2020/21 entry dates will be evidenced and the new Clerk will ensure future compliance.</p>
<p>Any other areas noted for review</p>	<p>Annual Governance and Accountability Return 2020/21 – Section 1 Annual Governance Statement 2020/21 Box 2 – Internal Control ticked No. This report will ensure that Alderholt Parish Council can tick Yes as it has been agreed by the Finance Committee for 2021/22. Box 5 - Risks ticked No. The report on risks is contained upon this agenda and will ensure that Alderholt Parish Council can tick Yes as it been agreed by the Finance Committee.</p>	

<b>Date</b>	<b>Min</b>	<b>Action</b>
22/11/21	Finance	Reviewed and adopted



Roker Wa  
Fair Oak  
Eastleigh  
HANTS  
SO50 7LE

Tel (07815) 435 380

6 December, 2021

E-mail: [REDACTED]

Ms L Ellis  
Clerk to Alderholt Parish Council  
1 Station Road  
Alderholt  
DORSET  
SP6 3RB

Dear Lee

**Alderholt Parish Council 2020/21 Half Year Audit**

I have now completed the Internal Audit for the Council as at 30/9/20 & am pleased to report that the overall internal control procedures are adequate to meet the needs of the AGAR Practitioner’s Guide 2020 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. This was especially important as the Council is about to install Scribe software.

The attached Audit recommendations will only enhance the current processes and procedures.

I attach invoice 20/060 for the half year fee agreed in my quotation.

This report should be noted & taken to the next meeting of the Council for discussion & formal minuting. I confirm the next audit is booked for 26/1/21.

I would like to thank both Kerry & yourself for your help in enabling the audit to be performed remotely due to Covid-19 restrictions. I look forward to hearing your comments in due course.

Yours sincerely

PAUL REYNOLDS, FMAAT





### **Audit Recommendations**

1. VAT should be claimed for periods 2018/19, 2019/20 & 2020/21 (4/20 to 9/20), as VAT rules only allow for claims upto 3 years back. The current refund due for these periods is £9,575.46. This will ensure no reclaim is lost & increase Council's cashflow.
2. New Lenovo laptop needs adding to Assets register with serial no.
3. 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 required data for Hiscox Insurance for any claims.
4. A few minor amendments for transposition & duplication errors have been performed to balance the Cashbook to the Bank Accounts at 30/9/20. This will greatly assist in the transition of correct balances into Scribe software.
5. Once the Clerk has access to the Nationwide & Co-op Savings a/c's statements for 4/20 to 9/20, any interest can be entered in Cashbook to bring overall Council holdings upto date.
6. Current insurance policy 1891378 is held with Hiscox (via Came & Co.) from 1/10/20, which covers the standard Local Council aspects. It would be prudent to check if any Cyber cover is held, as malware attacks are now becoming more commonplace.
7. Delegated powers to the Clerk were updated in March 2020 to cover Covid-19 issues & these will need periodic reviews to ensure they are adequate for any changes in Regional levels etc.
8. All minutes should be regularly signed which ensures any decisions taken become lawful.
9. The recent appointment of Fair Account as Internal Auditor to the Council needs noting in minutes for External Audit requirements.



Tel

16 February, 2021 E-mail:

Ms L Ellis  
Clerk to Alderholt Parish Council  
1 Station Road  
Alderholt  
DORSET  
SP6 3RB

Dear Lee

**Alderholt Parish Council 2020/21, 3/4 Year Audit**

I have now completed the Internal Audit for the Council as at 31/12/20 & am pleased to report that the overall internal control procedures are adequate to meet the needs of the AGAR Practitioner’s Guide 2020 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. This was especially important as the Council is about to install Scribe software.

The attached Audit recommendations will only enhance the current processes and procedures.

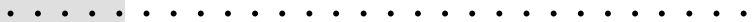
I attach invoice 20/074 for the ¾ year fee agreed in my quotation.

This report should be noted & taken to the next meeting of the Council for discussion & formal minuting. The final 2020/21 audit (AGAR) is set for 15/4/21.

I would like to thank both Kerry & yourself for your help in enabling the audit to be performed remotely due to Covid-19 restrictions. I look forward to hearing your comments in due course.

Yours sincerely

PAUL REYNOLDS, FMAAT



### **Audit Recommendations**

1. The VAT has now been claimed for periods 2018/19, 2019/20 & 2020/21 (4/20 to 9/20), as recommended last audit. The refund received in December 2020 was for total of £9,575.46, which greatly assists your cashflow. The total due for Quarter 3 VAT is agreed at £510.13.
2. New Lenovo laptop needs adding to Assets register with serial no.
3. 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 required data for Hiscox Insurance for any claims.
4. A few minor amendments for transposition & duplication errors have been performed to balance the Cashbook to the Bank Accounts at 31/12/20. This will greatly assist in the transition of correct balances into Scribe software.
5. Once the Clerk has access to the Nationwide & Co-op Savings a/c's statements for 4/20 to 12/20, any interest can be entered in Cashbook to bring overall Council holdings upto date, ready for AGAR totals.
6. Current insurance policy 1891378 is held with Hiscox (via Came & Co.) from 1/10/20, which covers the standard Local Council aspects. Cyber cover has been reviewed, which is good practice, as malware attacks are now becoming more commonplace.
7. Delegated powers to the Clerk were updated in March 2020 to cover Covid-19 issues & these will need periodic reviews to ensure they are adequate for any changes in Regional levels etc.
8. All minutes should be regularly signed which ensures any decisions taken become lawful.
9. The recent appointment of Fair Account as Internal Auditor to the Council has now been minuted for External Audit requirements.



1 Roker Way  
Fair Oak  
Eastleigh  
HANTS  
SO50 7LD

Tel (07815) 435 380

6 December, 2021

E-mail: [REDACTED]

Ms L Ellis  
Clerk to Alderholt Parish Council  
1 Station Road  
Alderholt  
DORSET  
SP6 3RB

Dear Lee

**Alderholt Parish Council 2020/21, Year-end AGAR Audit**

I have now completed the final interim Internal Audit for the Council as at 31/3/21 & am pleased to report that the overall internal control procedures are adequate to meet the needs of the AGAR Practitioner’s Guide 2020 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. This was especially important as the Council is about to fully install Scribe software for 2021/22.

The 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 2021/22 interim audits have been scheduled for 8/9/21, 12/1/22 & 13/4/22.

I would like to thank both Kerry & yourself for your help in enabling the audit to be performed remotely due to Covid-19 restrictions. I look forward to hearing your comments in due course.

Yours sincerely

PAUL REYNOLDS, FMAAT



.....

### **Audit Recommendations**

1. The VAT total due for Quarter 4 is agreed at £1,290.90.
2. New Lenovo laptop is now added to Assets register with serial no., along with the Router & Office desk. Box 9 total agreed at £321,992.
3. The Asset register need for serial nos. inclusion of all IT equipment & any other electrical items, as well as any external items (eg. Stihl items) provides required data for any Hiscox Insurance claims.
4. The trial running of Scribe alongside the Excel cashbook has greatly assisted in the transition of correct balances into Scribe for 2021/22.
5. Current insurance policy 1891378 is held with Hiscox (via Came & Co.) from 1/10/20, which covers the standard Local Council aspects. Cyber cover has been reviewed, which is good practice, as malware attacks are now becoming more commonplace.
6. Delegated powers to the Clerk were amended in March 2020 to cover Covid-19 issues & these were updated again in April 2021.
7. All minutes should be regularly signed which ensures any decisions taken become lawful.
8. Box C on the IA report for AGAR has been ticked NO, as the annual Risk assessment was not performed in 2020/21. The new Clerk has discussed with the External Auditor at PKF Littlejohn, & this will be conducted in early 2021/22, & annually thereafter, to comply.
9. Boxes M & N on the IA report for AGAR have been ticked NO, as although the 2019/20 AGAR & the Public Rights were entered on the Council's website, no screenshot of entry date was available to provide evidence for requirement compliance. These were also resolved with PKF, in that the 2020/21 entry dates will be evidenced & the new Clerk will ensure future annual compliance.