

**B. This authority complied with its financial regulations, payment was supported by invoices, all expenditures was approved and VAT was appropriately accounted for.**

I could not agree with this statement, due to the following invoices missing and no VAT return was completed:

1. No record for Clerk wages or expenses for April and May 2020
2. No invoice from Hillcrest from April to July 2020
3. No invoices for Bryan Gray – playground check and bus shelter
4. No invoice for ICO
5. No invoice for Hillcrest March 2021

**C. This authority assessed the significant risks to achieving its objectives and reviews the adequacy of arrangements to manage these:**

I could not agree with this statement, as i could not locate a risk assessment on file or on the Parish Council website.

**G. Salary to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.**

I could not agree with this statement, due to no record of wage or expenses for April and May 2020. There are no records on file that PAYE is registered with HMR.

**H. Asset and investment registers were complete and accurate and properly maintained.**

I could not agree with this statement, as I could not locate a register being on file or on the Parish Council's website.

**I. Periodic bank account reconciliations were property carried out during the year:**

I could not agree with this statement, as I did not see any bank reconciliation forms against the bank statements on file.

**M. The authority, during the previous year (2019-2020) correctly provided for the period for the period for the exercise of public rights as required by the accounts and Audit Regulations:**

I could not agree with this statement, as I could not see reference to the exercise of public rights on the minutes or could not see it on the Parish Council website.

**N. The authority has complied with the publication requirements for 2019/20 AGAR**

I could not agree with this statement, as the AGAR was not noted as approved by resolution on the minutes of the 1<sup>st</sup> of July 2021, it was only noted.

I can understand that the minutes have not been signed as meetings have been held virtually, but perhaps they could be sent to the relevant persons for signing. Just another note, the minutes for signing need to have Draft removed from the heading.

I would also recommend that your policies are reviewed, as there has been changes to a lot of the polices since their adoption in 2016.

I am aware that you have a newly appointed Clerk and am sure that he will ensure that these matters will be corrected for 2021-2022.

If you have any questions please do not hesitate to contact me.

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