

# **THE BRAUNTON MARSH DRAINAGE BOARD**

Clerk to the Board: Mrs Sue Squire

Haxlea, 2 Threeways, Bratton Fleming, Barnstaple, EX31 4TG

T: 01598 710526

Email: sue@suesquire.com

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P K F Littlejohn LLP  
15 Westferry Circus  
London  
E14 4HD

Dear Sirs

## **DB0012**

This letter is accompanying the 2021/22 AGAR and other paperwork and specifically provides an explanation in respect of the negative responses of the Internal Auditor, as follows:

### **Reason for the negative response Control Objective G.**

Contrary to the internal auditor's comments, Braunton Marsh Drainage Board can confirm that PAYE is paid.

The Board has a contract with a pay practitioner who provides pay documents showing the gross and net salary, and the amount of PAYE to be paid at each bi-monthly meeting.

When sending the paperwork to the internal auditor, one of the questions related to PAYE and the above was explained.

### **Control Objective M.**

Contrary to the internal auditor's comments, the period of the Exercise of Electors Rights was displayed in a public place. The Board does not have its own office and the notice was displayed at the public offices of Braunton Parish Council but it was not displayed on the website. The AGAR has been amended accordingly.

### **Control Objective N.**

The AGAR was not displayed on the website and the AGAR has been amended accordingly.

This will be addressed and in future, the website will include these details, not only for past years, but for the financial year in question.

Although it may appear far fetched, since Covid I have not had time to update the website, due to experiencing a very heavy workload of emails in particular and when I went to update it, I found that I could not remember how to do it, so I am going to contact the company who set up the website for a refresher. I tried to update it by enlisting the help of my husband, an experienced webmaster, but he could not work it out either, even following the 28 pages of instructions provided. Everything seems complicated when one doesn't know how to do something, but by doing it, the process will in time become familiar.

The internal auditor has responded 'Not Covered' in respect of the Control Objectives F, H, K, L and O and they have explained this, as follows:

- They have responded 'Not Covered' in response to Objective F as they understand that the Board does not maintain a Petty Cash. This is correct.
- They have responded 'Not Covered' in response to Objective H as they understand that the Board does not own any assets. This is correct.
- They have responded 'Not Covered' in response to Objective K is that it is not applicable to the Board as it did not certify itself as exempt from External Audit.
- They have responded 'Not Covered' in response to Objective L is that it is not applicable to the Board as the 'annual turnover' exceeds £25,000.
- They have responded 'Not Covered' in response to Objective O as they understand the Board does not act as Sole Managing Trustee. This is correct.

I hope you will find the details in order.

Yours faithfully

*Sue Squire*

Clerk to the Board