BRINDLEY AND FADDILEY PARISH COUNCIL
INTERNAL AUDIT REPORT 2023-24
MONDAY 4TH NOVEMBER 2024

To the chair and members of Brindley and Faddiley Parish Council

This is to confirm that I was asked to carry out the annual audit of your parish council accounts. My checks have now been completed after some questions and answers conducted via email with your clerk, Dr Mark Bailey. I thank him for his ready co-operation. I am satisfied that the accounts have been kept, and all transactions conducted, with propriety. Appropriate records were available for all transactions.

I have checked the bank statements and then your council minutes to confirm that, where appropriate, the payments have been authorised.

Further comments as follows:

a. I don't see the role of internal audit as auditing them in detail, but it is good to see that procedures for payment are recorded (minute 426.4 refers).
b. Minutes of the meeting held on 7th September 2023 show, under the general heading of minute 397 (Financial Matters), sub-minute references of 384.1, 384.2 and 384.3 (twice). These should be 397.1 thru 397.4. When recording authorisation of expenditure, this makes the process unnecessarily complicated. The ensuing minutes are numbered 385 thru 390 and should be 398 thru 403. The following meeting shows minutes numbered 404 et seq, so this has been recognised but not corrected when approving the previous minutes.
c. The Direct Debit to Hugo Fox was authorised by minute 419 at £9.99 per month but has been paid at £11.99. Although I understand that you have decided to change to a different provider, I would nonetheless recommend that the council should retrospectively correct this to authorise the additional payment.
d. I have advised that I do not intend to continue in this role. I can therefore say without misinterpretation the fee is low and I have been told that something in the region of £100 would be more in keeping with the time taken (about 7-8 hours in my own case). This might help in recruiting my successor. I would add that it appears that the rules referring to parish council finances suggest that an external auditor is not required where neither income nor expenditure is less than £25,000.
e. Finally, I return to a point I made some time ago about the council's policy of holding two bank accounts. For an organisation with a small turnover that is unnecessarily cumbersome. I thought that perhaps this was a standard approach by parish councils, but it appears that is not the case, and it makes the task of audit a little more complex.

Peter Kent