

BROOMFIELD & KINGSWOOD PARISH COUNCIL

INTERNAL AUDIT REPORT 2019-20

I am pleased to report to Members of the Parish Council that I have completed my internal audit of the Parish Council's records for 2019-20 and have been able to complete the Annual Internal Audit Report for the 2019-20 Annual Return.

Members should be aware that the audit tests that I undertook during the audit cannot be relied on to identify the occasional omission or insignificant error, nor to disclose breaches of trust or statute, neglect or fraud which may have taken place and which it is the responsibility of the Members of the Council to guard against through the Parish Council's internal control procedures.

Members will be pleased to know that I did not find anything major in my financial audit to report and that I found the record keeping to be of a good standard and the Parish Council's approach to the management of risks to be sound. As a result of my audit and my discussions with your Clerk I was able to answer 'YES' to all the relevant questions contained in the Internal Audit Annual Report for 2019-20.

I would like to take this opportunity to thank your retiring Clerk and her successor for the assistance given to me in the conduct of the audit that took place on 22 June 2020.

PREVIOUS AUDITS:

External auditor 2018-19:

Covered in my interim report

Internal auditor 2018-19:

The Council adopted its budget and set the precept for 2020-21 at its meeting on 20 January 2020. It should be noted that the budget calculations as required by s49A (previously s50) Local Government Finance Act 1992 determine the net council tax requirement (=precept) so to vary the precept means a recalculation of the budget.

FINDINGS THIS VISIT:

During the visit I carried out sufficient work to enable me to complete the Annual Internal Audit Report which included reading the minutes, checking the accounting records including the cashbook, payroll, VAT records, bank statements and bank reconciliations with the cashbook.

I found all the financial records to be accurate and up to date. There were no unexplained entries in the bank reconciliations.

During 2019-20 the Council held extraordinary meetings mainly to deal with planning applications although other business was included. It should be noted that the only business that can be conducted at an extraordinary meeting is that specified as the reason for calling it. The Council should not (indeed legally cannot) conduct normal business at an extraordinary meeting. I suggest that a way round the problem is to schedule planning meetings between the normal meeting programme dates with the proviso that an additional meeting will be cancelled if there is no need for it.

I noted that the minutes of the meeting held on 15 April 2019 were not approved until 17 June although there was a meeting on 20 May. Minutes are required to be approved at the latest by the next ordinary meeting of the Council, this includes the Annual meeting. Minutes of extraordinary meetings must similarly be approved by the date of the next ordinary meeting.

The exception to the above is the annual parish meeting whose minutes would be approved at the following year's meeting.

The 2020-21 budget includes provision for councillors' allowances. In paying such allowances the Council must have set up a formal scheme under regulations dating from 2003 and in approving a scheme must have taken into account the report (if any) of the Local Remuneration Panel for Maidstone.

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Lionel Robbins
Independent Internal Auditor
20 July 2020