

Little Bardfield Parish Council

I don't know what your background is and your Parish Council experience. I appreciate that we do not live in an ideal world and small Parish Councils do not want to be overburdened but we have to live by the rules.

My background is over 30 years in Inland Revenue/HMRC covering most heads of tax and investigative and legal background. I am Parish Clerk to two small Parish Councils and carry out a number of internal audits especially for new clerks.

The only real concern I have is the Asset Register.

Asset Register 2021/2022

Does not reflect new laptop.

Value of 2019 cricket club defib has changed

Hawkspur Green defib bought previous year

VAS sign to be included

Was the bench donated to the Cricket Club? minute 2.5 9/2/21.

Observations from Internal Audit

When I prepare my papers for Internal Audit I work on the basis that a member of the public will exercise their rights so I only include what is relevant to the year and do not include anything already available on the website.

I mark anything to do with staff as "staff in confidence" so that I remove it as required. It is acceptable (recommended) to redact your national Insurance number. It is unwise to include your credit card statements.

Missing Records?

PAYE incomplete.

Parish Community Fund statements Aug/ Sep 2021 and March 1 2022 to end

Parish Council statements from March 22 to end

May 2021 cheque 16 Air Ambulance donation £150.00 listed but no statement to confirm

Website

Agendas can be removed from the website. I keep mine for one year.

Do you issue the summons to your Cllrs with the agenda?

It is good practice to mark the minutes on the website as "unapproved" or similar until the minutes are signed.

The 2021 AGAR shows agreed at minute 13 4/5/21

Services to Small Parish Councils

audit – book keeping – payroll - accounts – locum – advice and support

Annual Internal Audit Report y/e 31 March 2022

I have been unable to answer "yes" to Item H *Assets and investment registers were complete and accurate and properly maintained.* There appear to be additions and disposals of assets which are not reflected in the Asset Register.

K Weare

Independent Auditor

May 23 2022