

BRADFORD TRIDENT COMMUNITY COUNCIL
INDEPENDENT INTERNAL AUDITORS REPORT
FOR THE YEAR ENDED 31 MARCH 2025

This report is produced as part of the Parish Council's year end procedures to assist with the completion of the Annual Governance Statement as part of the Annual Governance and Accountability Return for 2024/25.

I have conducted my audit in relation to the books and records kept for the year 2024-25 by the Clerk and RFO. This work has been carried out on a sample basis in order to provide an assessment of the Council's compliance with the relevant policy and controls that are expected to be in operation. My tests are in line with those outlined within the Joint Panel on Accountability and Governance Practitioners' Guide published in March 2024.

I give my thanks to the Clerk and RFO who has given me full co-operation and assistance with my work in providing access to information and answering my questions.

1.0 Responses to the Internal Control Objectives

A Appropriate accounting records have been properly kept throughout the year.

The Council uses a simple spreadsheet which is adequate for its needs. It is kept up to date and balanced monthly.

The Council's minutes are signed, complete and up to date. All minutes are published on the website.

B This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.

Evidence is visible in the minutes that quotes or tenders, as appropriate, have been sought for purchases in line with the adopted financial regulations and standing orders.

Financial regulations have been kept under regular review and updated as necessary in line with national recommendations. Standing Orders have not been reviewed within the financial year and these are not out of step on the tender thresholds and do not match the financial regulations.

Payments are listed on the agenda and in the minutes and duly authorised.

Payments are made by cheque and require two councillors to sign. Invoices were checked against the minutes and the cashbook. No issues were detected.

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

The Council has reviewed the financial risk register. Ideally there would be additional non-financial risks on the register relating to loss of key personnel, records etc. Templates are available from NALC and the SLCC for this document.

The Council has in place a specialist insurance product which is comprehensive and aligns with the assets the Council owns.

D The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

The Council has an appropriate budget preparation methodology in place. Currently the council receives its funding from a limited company and does not raise a precept.

The Council considered its general reserves and these were considered appropriate at the time. Going forward the Council should consider future plans and if the reserves are sufficient to cover its needs.

The Council receives regular budget monitoring reports from the RFO.

E Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.

The Council has minimal external income, reliant on grant support from the limited company. This year the sums expected were not fully received and this was due to the underspend on the previous year. The Council will need to keep an eye on this and ensure it takes appropriate action to cover its overheads should the reduction of income occur again.

VAT126 process is in place and VAT rebates are received.

F Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for

The Council does not maintain a petty cash float.

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

Staff contract is in place. Pay increases are appropriately logged in the Council's minutes following discussion and decision.

There are no members allowances paid.

Payroll is carried out using appropriate software by a third party payroll provider. A sample of the payslips were reviewed to check calculations were carried out correctly. The company has set the council to receive the employers allowance which is incorrect and must be rectified as parish councils are not entitled to this relief. This error is my reason for answering no to this objective.

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

The asset register has been reviewed. I did not find reference to this being reviewed by the Council in the minutes. An annual review should be minuted.

The Council has no long term investments and no loans.

The Council has not provided any loans to other local bodies.

I Periodic bank account reconciliations were properly carried out during the year.

Bank reconciliations are carried out monthly. I did not see evidence of these being checked and verified by Councillors. Ideally these would be signed off as verified.

J Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.

The accounts are prepared on an income and expenditure basis and there is clear evidence of the proper practices being employed within the cashbook and reconciliation records.

Supporting records are in place and there is a clear audit trail between them.

However, the AGAR has been completed incorrectly in previous years with boxes 7 and 8 matching as if the Council were following receipts and payments methodology. This has been corrected and restated for last year, enabling me to tick yes to this objective.

K If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.

Not applicable - the Council has opted for limited assurance review.

L The authority publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with the relevant legislation

The Council is required to publish information set out in the Transparency Code for Smaller Authorities. Finance documents/lists should be provided in a re-usable format such as a csv file alongside a pdf for those who simply wish to view.

The Council has a comprehensive set of meeting documents on the website but none of the policies appear and there is not a comprehensive 'spend over £100' spreadsheet, although payments are provided in the minutes.

As the website is a shared one it limits the Clerk's ability to provide a comprehensive set of information. Ideally the Council would have its own website with a gov.uk domain.

M The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.

Yes the notice had the correct dates.

N The authority complied with the publication requirements for the prior year AGAR.

Yes, all required documents were published on the Council's website within the appropriate timeframes.

O Trust funds (including charitable) - the Council met its responsibilities as a trustee

Not applicable - the Council is not a trustee.

2.0 Conclusion

2.1 The Community Council has limited operations and therefore has limited documentation in the form of policies. Whilst this may have seemed adequate, the Council is failing to address a number of areas of law relating to information management and publication.

- 2.2 Digital governance will be a new assertion on the AGAR for the 2025-26 year and the Council will need to adopt an IT policy and assert that it complies with data protection legislation. Currently the Council has no policy for this area of law.
- 2.3 The Council should also be considering how its decisions have an impact on crime and disorder and biodiversity. There should be a biodiversity policy statement or action plan in place (the deadline for this was 31 December 2024).
- 2.4 I would recommend that the Clerk be encouraged to attend some training webinars provided by the SLCC and NALC to enable them to bring the Council up to date with the latest requirements and to network with Clerks nationally. Attendance at one of the SLCC conferences would likely be beneficial for their professional development and future development of the Council.
- 2.5 Overall the Council is compliant with most areas of required practice and has made some improvements following the last internal audit report. There is more work to do to tighten up on some of the internal controls and bring in required policy to support the coming year's new AGAR requirements.

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20 June 2025