**BRUNDALL PARISH COUNCIL**

 **Internal Audit Report**

**(as required by section 151 of the Local Government Act 1972)**

**Financial Year 2020/21**

I have in the (virtual) presence of Mrs. Claudia Dickson (Deputy Clerk) inspected the parish council documents as appropriate, and line with, the scope of the audit requested. Claudia also acts as the Responsible Finance Officer for the council. I would like to thank the Deputy Clerk and Sharon Smyth (the Parish Clerk) for providing me with all the information required to carry out the audit. Mr. Kevin Wilkins is the Chairman of the Council.

Brundall lies seven miles east of the city of Norwich. Brundall Parish Council is clearly a very busy council serving around 4,000 people. The council controls several key assets such as the Cucumber Lane Cemetery, the Memorial Hall Playground and the Meadow View Play Area.

A precept of £115,800 was agreed at the council budget meeting of 14th December 2020 (minute ref: 2020-0181 refers).

Accountancy method used is income and expenditure. The bank is reconciled monthly and reported to council on a quarterly basis.

There was one recommendation made in the last annual internal audit report suggesting a review of internal controls should be carried out each year. This matter was discussed by the council's Advisory Committee in April and a document has been drawn up. Approval for the review document is likely to take place in July 2021.

I consider the council's website to be of a high standard and regularly updated with Agendas and Minutes. The information provided is wide ranging and readily navigable and all the policies and documents are easy to access.

The Council's Financial Regulations and Standing Orders are of a high standard and are reviewed regularly.I would suggest that financial regulations (reviewed 26th April 2021) and standing orders are reviewed every 2/3 years and the risk assessment policy annually (last approved 5th May 2021). An Assets Register is kept and is comprehensive and well maintained (assets currently valued at £236,822 and reviewed 5th May 2021). Insurance was renewed in January 2021. Payroll is self administered. There are no petty cash transactions.

Staff salaries (including those of the Parish Clerk and Deputy Clerk) are paid in accordance with members approval and the appropriate pay scales. PAYE and VAT have been implemented and recorded accurately.

Meetings have been held remotely during the COVID crisis in line with government guidelines.

As mentioned in my interim report, I would suggest that cemetery fees are reviewed each council cycle (ie. every four years).

I would commend this report to members and would make no formal recommendations for change or improvement at this time.

In conclusion, I am satisfied that this parish council is continuing to function well, amidst the many challenges of the pandemic, and is fully discharging its legal and statutory responsibilities.

**ROBIN GOREHAM**

(Internal Auditor) May 2021