

## **Blackwell Parish Council**

### Introduction

The audit has been carried out remotely on a sample basis of documents provided by the Clerk, also through information available on the Council's website, Chat GPT and from matters raised with the Clerk by email and on a MS Teams meeting. During the audit reference has been made to the 'Practitioners' Guide' and the DALC Internal Audit Checklist has been used.

### Audit

The following were reviewed:

- Accounting Records and Council Minutes
- Compliance with Standing Orders and Financial Regulations
- Risk Management and Insurance
- Budgets and Reserves
- Income and VAT compliance
- Staffing and Payroll arrangements
- Asset Control
- Compliance with Transparency Code
- Key governance documents

### Outcome

Since the last internal audit the Council have started to undertake budget monitoring and are aware that any variances over 15% will need to be approved and minuted. The Bank balances are now recorded in the Full Council minutes. The Council will consider both general and earmarked reserves when setting the precept and again minute this together with any movements in reserves.

Council agendas are well laid out with clear but concise information which will help both those attending and any residents reading them.

Similarly, the minutes are concise and well written with clearly documented decisions. I found it very easy to cross refer documents to their approval in the minutes.

Whilst the audit did not raise any significant concerns, there are however some issues that the Council should consider in the following advisory notes.

#### Advisory Notes

These are supplementary notes to my Internal Auditor's Report:

<b>Area of Audit</b>	<b>Issues identified</b>	<b>Recommended action</b>	<b>Priority</b>
Dual authorisation for payments	Electronic payments	The Council need to set up a system whereby the Clerk or Assistant set up payments on the banking system with Councillors authorised to release the payments after approval at a Council meeting	High
Asset Register	Information to be published annually	The Transparency Code for larger Councils outlines information to be published annually in respect of all land and building assets.	Medium
Hilcote Charity	Charity Commission Annual Return	The Clerk is aware that this is overdue and working to get it completed. The Charity Commission website gives advice on auditing/independent examination for charities. It is good practice for the charity to give a brief report to residents at the Councils Annual Parish Meeting.	Medium

**Priority levels:**

**High:** Remedial work to start as soon as possible. Non-compliance with financial legislation/ requirements

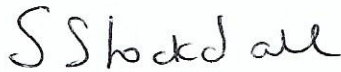
**Medium:** Recommend to put steps in place within the next 12 months. Non-compliance with other legislation

**Low:** Good practice recommendation

I would like to record my thanks to the Clerk for her help in carrying out the audit and providing information in a clear and concise manner.

I would be happy to discuss any of the above matters further with the Council or the Clerk if this is considered necessary.

Suzan Stockdale – Internal Auditor  
21 May 2025

A handwritten signature in black ink, appearing to read 'S Stockdale', written in a cursive style.

The Audit has been carried out as part of the DALC Internal Audit Team



### Procurement information

Larger councils must publish details of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000.

For each invitation to tender, the following must be published:

- reference number
- title
- description of the goods and/or services sought
- start, end and review dates

Councils must publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000.

For each contract, the following details must be published:

- reference number and title of agreement
- description of goods and/or services being provided
- supplier name and details
- amount to be paid over the length of the contract, or the estimated annual spending or budget for the contract
- VAT that cannot be recovered
- start, end and review dates
- whether the contract was the result of an invitation to quote or a published invitation to tender
- whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector organisation

### INFORMATION TO BE PUBLISHED ANNUALLY

#### Local council land

Larger local councils must publish details of all land and building assets including:

- service and office properties
- all properties owned or used e.g. garages and depots
- surplus, sublet or vacant properties
- undeveloped land
- temporary offices where occupation exceeds three months
- future commitments, for example under an agreement for lease

For each land or building asset, the following information must be published:

- unique property reference number
- asset identity - local name or building block
- name of the building/land
- full postal address
- map reference
- whether the council owns the freehold or a lease for the asset
- whether the asset is land only (i.e. without permanent buildings) or land with a permanent building