

Notes from Internal Audit Review meeting held 7th October 2024 at 6pm via virtual Zoom.

In attendance:

Jenny Wright (Clerk/RFO to BHPC & Cemetery)

Georgie Turner (Clerk/RFO to BSMC & Sportsground)

Jan Aries (BSMPC & Cemetery)

Jennie McCrory (BSMPC & Cemetery)

Michael Welch (BHPC & Sportsground)

Shirley Keeble-Fox (BHPC & Sportsground)

Jenny Wright took the Chair.

JW outlined the procedure for the meeting. No new members in attendance this year.

New Internal Auditors, BB Business Associates appointed for the 2024/25 audit.

External Auditors remained as PKF Littlejohn LLP.

JW advised that there have been some issues arising from the Internal Auditor and External Auditor's findings for the two Parish Councils and SG 2023/24 audits. No 2023/24 External Audit carried out for the Cemetery Authority as no legal requirement for Committees however the SG has agreed to continue with an External Audit for 2024/25.

JW confirmed that BB Business Associates work to a written Scope of Work when completing the internal audits and these reflect a thorough check of the accounts as well as legislation.

BB Associates Letters of Engagements have been accepted by all members to show the level of work planned for the Internal Audit 2024/25

BB Associates noted that it will study all policies, systems and controls of the parish councils and respective committees in accordance with Best Practice.

JW noted that BB Associates will not have any other role within the councils.

JW noted that training was of high importance for both Councillors and Clerks however it would be completed as and when funding allowed.

Following the findings from the Internal and External Auditors reports both parish councils and committees have reviewed their Financial Regulations and these have been accepted at the May 2024 AGMs. BSMPC has also increased its Reserves from £5,000 to £7,000 with a proviso to increase up to a reserve of £10,000 when funds allow. BHPC may consider similar however this had not been a stated recommendation for the 2023/24 Internal and External Auditor's reports.

JW drew attention to the 'Scope of Internal Audit' sheet and guided those present through each section of the required Evidence.

JW drew attention to the 'Characteristics of Effectiveness' sheet and guided those present through each section of required Evidence.

All members present were happy with the planned internal audit work to be carried out. Annual Governance Statement read out by Clerk and agreed by members at the AGM of each year.

All members should be aware of risks and how to continually manage them.

Risk Assessments circulated to all members prior to the meeting.

Practitioners Guide also circulated.

Areas for development to be considered by all members:

To explore savings provision

To explore a policy for press releases

To actively look at using a .gov.uk domain

Checklists to be signed following the virtual meeting.

Meeting ended at 7.00pm.