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Kingsbury Parish Council
Internal Audit
21st April 2026

Additional comments to the Annual Audit Report

The Audit was carried out with the Clerk, Rachael Lillico, Councillors Ian Thomas and Jean Thomas were also present.

Following the problems this council has encountered over the last few years, I was impressed with records presented, the clerk showed a good knowledge of the role and the necessary policies and procedures.

The record showed a well-run Council with an efficient and well recorded set of accounts and minutes etc.

However, the following points arose during the audit and should be considered for the future.

- The new clerk, with her accountancy background, presented a well-constructed spreadsheet which is working well.
- When following an audit trail for several randomly chosen payments it was noted that in several instances the minuting of the ordering of, and payment for, goods and services was insufficient. More minuted details would allow easier of the audit trail.
- It was noted that the works carried out at present on an annual contract by NWBC, had been instigated without the quotation process required by their financial regulations. When this is due for renewal, a competitive quotation procedure should be followed.
- The budget to support the annual precept request was full and well minuted, and the formal amount and the request was minuted correctly.
- It was noted that the Standing orders and the Financial regulations were not minuted as being adopted at the AGM.
- The Council assets are inspected but no record of these inspections were available, and no minutes showed the results being reported to the Council.

The council is to be congratulated in how it has addressed the past issues. With the above minor issues resolved the Council will have a complete and efficiently documented set of records.
The council should encourage the new clerk to consider further training as available form WALC. This would benefit both the clerk and the council.

The Clerk showed a clear understanding of her role and accepted the comments made above.

Please note that I can confirm that I have not undertaken any tasks concerning this Council outside my Internal Audit role, such as processing transactions or being involved in any decision making which would compromise my independence.

Yours sincerely

Bill Woolliscroft