

Summary of Improvements Already Implemented by the Parish Council

Bringtons Parish Council has already taken a number of significant steps to strengthen governance, financial controls, transparency and accountability.

Financial Controls and Banking

- The Council has moved its banking arrangements to Unity Bank, where all three authorised signatories have online access, reducing the risk of being unable to access funds during staff changes.
- New payment controls have been introduced requiring two authorised individuals to approve payments, helping to prevent errors and duplicate payments.
- Budget monitoring is now undertaken monthly, and the Council's budget has been revised to improve financial oversight and management.
- The Council has appointed an Internal Controller to strengthen financial checks and internal controls.
- Legal advice was sought on the lease. Legal advice will continue to be sought with all large financial decisions.

Governance and Meeting Procedures

- The Annual Parish Council Meeting held in May 2026 correctly included the election of the Chairman as the first agenda item, addressing a recommendation raised in previous audits.
- Procedures for managing and amending minutes have been clarified. Draft minutes are now published promptly, any amendments must be agreed by Council and recorded in the minutes, and both original and amended versions are retained to provide a clear audit trail.
- The Council reviewed its committee structure at the May meeting. All committees and working groups now have clear Terms of Reference, and members have been formally appointed to them.

Staffing and Workload Management

- A formal overtime policy was introduced in April to ensure that overtime is properly authorised and controlled, reducing the risk of substantial accrued overtime payments.
- The Council has acknowledged the need to review the balance between Clerk workload and contracted hours.
- Councillors and the Clerk have agreed that internal communications between meetings should be limited where possible to reduce unnecessary workload.

Training and Development

- The Council has recognised the value of councillor training and supports further training in areas such as governance, code of conduct, employment responsibilities and council finance to improve knowledge and confidence.

Overall, while the audit identified a number of weaknesses during the previous financial year, the Council has already implemented several important improvements and has established measures to strengthen governance, financial management and accountability going forward. These actions support the Internal Auditor's conclusion that significant improvements have already been made since Ms Ball's appointment.

Internal Auditor Report

I have carried out a thorough review of all the documents provided by the Clerk, Ms Rachael Ball, I would like to thank Ms Ball for her help with the audit.

It is clear that the last financial year has been an unsettled one for the parish council.

The previous Clerk left her post in late 2025 and when Ms Ball took over the council had no access to their bank accounts for several weeks, this left the council very vulnerable. The minutes show that the outgoing Clerk left her post after a notice period, it should therefore have been possible to forward plan for her departure and make sure that there was business continuity. It is unacceptable for a council not to be able to pay staffing costs and other obligations.

There is some confusion with the minutes, certainly with the minutes of meetings from the first 8 months of the year. The Election of Chairman should always be the first item on the agenda of the Annual Parish Council meeting, this was not the case and this had been mentioned in previous audits.

There are several sets of 'revised minutes', it is not clear why the minutes were amended or what the amendments were. I could not see where the minutes to the October meeting had been approved. The minutes of ordinary meetings are approved at the next available meeting with any amendments discussed and agreed and then minuted.

I do not fully understand whether there are Committees or Sub Committees and how often these meet, there does not appear to be a clear understanding of the difference between a Committee or Sub Committee and a Working Party. There is mention in the minutes of an 'HR Committee' but there are no minutes to indicate such a Committee has met. recommend that the council structure is discussed and clearly minuted as soon as possible to minimise the risk of the council acting outside its powers.

I understand that there is concern and some confusion surrounding a lease for the Reading Room, it appears that the lease was signed by councillors without first obtaining legal advice, it is possible that this has placed a financial burden on the council that was not fully understood at the time.

I advise the council to invest in some training for all councillors, Code of Conduct, being a good employer and council finance training would all be beneficial.

The outgoing Clerk accrued substantial over time payments. The council should ensure that number of hours that the Clerk is contracted to work is commensurate with the workload. If the Clerk is regularly working over her contracted hours then this needs addressing.

Councillors should be aware that substantial email communication between meetings should be avoided and will add to the Clerks workload.

I have ticked No to Internal Control Objective B, the council left itself unable to function when the Clerk left, I understand that there was no access to the bank accounts and therefore no payments could be made. There is no evidence of internal controls and there are duplicate payments listed in the cash book and on the bank statement. I also understand a payment was made in error with regard to the Reading Room and this cannot be returned.

I have ticked No to Internal Control Objective C because the council failed to manage its business continuity strategy which was a significant risk to the council.

I have ticked No to Internal Control Objective D because there has been no in depth budget management and reporting. The council must monitor the budget and report that this has been done, council must also monitor the level of reserve funds and make sure that it does not drop below an acceptable level. It is expected that the council should maintain its 'free reserves' (funds that are not earmarked for projects) at a level of at least 6 months average expenditure. The council has committed to projects that it may not now have the funds to complete due to inadequate budget management.

Finally I have ticked No to Internal Control Objective J because although the accounts records have been kept, duplicate payments have been made in error. There does not appear to have been any internal controls or payments checks taking place.

Since Ms Ball has been employed by the council some significant improvements have already been made and I am confident that steps have been taken to improve governance and accountability. The Clerk will require the cooperation of full council in order to make the improvements that are needed.

It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out above.

Yours sincerely,

Fiona Young

June 2026