[redacted]

26th April 2019

All councillors
Bradford Trident Community Council

Dear Councillors

Thank you for your instructions to act as your internal auditor for the year 2018-19. I can confirm that I have carried out checks in accordance with the list I provided prior to appointment

Comments from last year's audit

I was please to note that the Council had accepted my recommendations from 2017-18 and has started to make progress implementing these. Outstanding are the recommendations on the Clerk undertaking ILCA training and the physical check of the bank statement at meetings by councillors. These recommendations are therefore carried forward into 2018-19.

Matters to draw to the attention of Council

The budget process for the setting of the 2019-20 financial year was clearly documented. I discussed with the Clerk the ongoing concerns about funding and I reiterate my comments from 2015-16, 2016-17 & 2017-18 when I recommended that Council considers carefully its budget requirements and whether or not a precept should be raised in future. As the external funding from Bradford Trident continues to reduce and the Council has been forced to reduce its activity this has now become an urgent matter.

I noted that the Clerk has undertaken excellent work in addressing the demands of GDPR and am pleased that appropriate policies are in place. The Clerk is aware of new regulations concerning website accessibility and the Council will need to monitor compliance with this.

I noted that the Council's total income and expenditure has fallen below £25,000 and that Council has opted to submit the AGAR 3 and have an intermediate audit. The Council must also comply with the Transparency Regulations relating to small councils. I have provided the Clerk with advice on compliance with this. It requires greater online publication of documents than the Council has previously undertaken.

I am pleased to note that the Clerk's employment contract has been formally approved. I would remind the Council that an annual appraisal should be undertaken by 2 councillors.

The Council should review in the next 12 months the following documents

Standing Orders

Discipline & Grievance Procedures

Overall opinion

The remainder of my questions were answered satisfactorily by the Clerk and I am happy that once the above recommendations are implemented the Council have in place practical levels of internal control appropriate to a small parish council. Overall I consider that the Council's finances are managed lawfully.

Yours sincerely



Lis Moore LLB MA MILCM