



Brixworth Parish Council

Verification Officer Report

The Financial Regulations of Brixworth Parish Council require that the Verification Officer makes a regular inspection of the Council's records of financial transactions.

The Responsible Finance Officer of the Council, the RFO, is ultimately responsible for devising how to comply with the day to day legal requirements and at year end there is both an internal and external audit together with a report on any findings. Within Brixworth Parish Council the RFO and the Clerk are the same person with that dual role which is commonplace in Parish Councils.

It is neither required, desirable or necessary to examine every transaction, but I have taken a number of samples representing common types of expenditure and followed the Audit trail from the decision to spend, through to the powers used and the financial records made.

I found no discrepancy in any of the transactions and in my opinion all were compliant with both the law and our own Financial Regulations.

To comment on previous years is not within my remit here, but I wish to place on record that I am of the belief that Peter, our Clerk has worked hard to produce a very easily understandable set of financial records and the Audit trail has been easy to follow. I also commend him on using an order book to tighten controls against any expenditure which might otherwise fall outside the correct process as has happened in the past.

I also welcome his new initiative of recording which legislation has authorised each item of expenditure. It represents an extra layer of control and has importance in the light of the recently received external Audit where the minuting and recording of Section 137s had been questioned.

I am pleased to be able to formally report my satisfaction in the manner in which the sample of transactions I examined had been recorded, and furthermore I found no adverse issues to report

Councillor Ian Barratt

22nd August 2018.