**Castle Bromwich Parish Council**
Council Office, Arden Hall, Water Orton Road,
Castle Bromwich, Solihull, B36 9PB
**0121 747 6503**
counciloffice@castlebromwichpc.gov.uk
www.castlebromwichpc.gov.uk

# Intermediate Review – Additional Information for year-ending 31st March 2026

**1) Arrangements for monitoring actual performance against the budget for the period 1 April 2025 to 31 March 2026.**

A budget comparison report from 01/04 to the end of the month preceding each meeting was taken to the Finance and General Purposes Committee's bi-monthly meetings. The Clerk annotated the report and made recommendations on any necessary virements.

The budget comparison reports were noted and attached to the minutes as appendices, then published online. Virements were also minuted and kept as a list in a spreadsheet. Full Council noted all FGP Committee minutes.

**Evidence**
Budget monitoring by FGP:

14/05/25 F25-028g
https://castlebromwichpc.gov.uk/wp-content/uploads/2025/05/FGP-2025-05-14M.pdf

09/07/25 F25-038k
https://castlebromwichpc.gov.uk/wp-content/uploads/2025/07/FGP-2025-07-09M.pdf

10/09/25 F25-048h
https://castlebromwichpc.gov.uk/wp-content/uploads/2025/09/FGP-2025-09-10M.pdf

12/11/25 F25-059i
https://castlebromwichpc.gov.uk/wp-content/uploads/2025/11/FGP-2025-11-12M.pdf

14/01/26 F26-006i
https://castlebromwichpc.gov.uk/wp-content/uploads/2026/03/FGP-2026-03-11M.pdf

11/03/26 F26-020g
https://castlebromwichpc.gov.uk/wp-content/uploads/2026/03/FGP-2026-03-11M.pdf

27/05/26 C26-071a (End of year documents)

2026-05-27-CBPC-OM-Minutes.pdf

This is a list of budget virements made in the financial year 25-26 as a result of budget monitoring.

| d in Edge | Minute | AMOUNT | FROM | | | OLD BUDGET | REVISED BUDGET | TO | | | OLD BUDGET | REVISED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 09/07/2025 | F25-038K | £64,709.68 | | | OSP EarMarked Reserve | £64,709.68 | £0.00 | OSP | 4240 | Pavilion Renovation 2025 | £0.00 | £64,709.68 |
| 30/07/2025 | C25-108Di | 39000 | | | General Reserve | £276,045.24 | £237,045.24 | AH | 4000 | Wages | 56000 | 95000 |
| 30/07/2025 | C25-108Di | 8970 | | | General Reserve | £237,045.24 | £228,075.24 | AH | 4003 | Pension | 12880 | 21850 |
| 30/07/2025 | C25-108Di | 4000 | | | General Reserve | £228,075.24 | £224,075.24 | AH | 4001 | NI | 8000 | 12000 |
| 30/07/2025 | C25-108Di | 500 | OSP | 4001 | NI | 7000 | 6500 | | | General Reserve | £224,075.24 | £224,575.24 |
| 30/07/2025 | C25-108Di | 19000 | DS | 4000 | Wages | 94000 | 75000 | | | General Reserve | £224,575.24 | £243,575.24 |
| 30/07/2025 | C25-108Di | 4370 | DS | 4003 | Pension | 21620 | 17250 | | | General Reserve | £243,575.24 | £247,945.24 |
| 30/07/2025 | C25-108Di | 3000 | DS | 4001 | NI | 11500 | 8500 | | | General Reserve | £247,945.24 | £250,945.24 |
| 30/07/2025 | C25-108Di | 10000 | | | General Reserve | £250,945.24 | £240,945.24 | Bar | 4000 | Wages | 12000 | 22000 |
| 30/07/2025 | C25-108Di | 3335 | | | General Reserve | £240,945.24 | £237,610.24 | Bar | 4003 | Pension | 1725 | 5060 |
| 30/07/2025 | C25-108Di | 500 | | | General Reserve | £237,610.24 | £237,110.24 | Bar | 4001 | NI | 0 | 500 |
| 30/07/2025 | C25-108Di | 4000 | DS | 4998 | Staffing Contingency | 9000 | 5000 | | | General Reserve | £237,110.24 | £241,110.24 |
| 03/09/2025 | C25-117B | 10000 | OSP | 4170 | Repairs & Maintenance | 30000 | 20000 | AH | 4170 | Repairs & Maintenance | 15000 | 25000 |
| 11/09/2025 | F25-048H | 30 | DS | 4615 | Events - Party in the Park | 3000 | 2970 | DS | 4600 | Events - Civic | 250 | 280 |
| 11/09/2025 | F25-048H | 1000 | OSP | 4180 | Defibrillators | 1000 | 0 | DS | 4160 | H&S Supplies | 0 | 1000 |
| 11/09/2025 | F25-048H | 830 | Bar | 4000 | Wages | 22000 | 21170 | Bar | 4002 | Agency Staff | 0 | 830 |
| 02/10/2025 | C25-127C | 15780 | AH | 4170 | Repairs & Maintenance | 25000 | 9220 | AH | 4940 | Capital Projects | 5000 | 20780 |
| 30/10/2025 | C25-138A | 2500 | DS | 4585 | Professional Fees | 9000 | 6500 | OSP | 4235 | Play & Exercise Equipment | 25000 | 27500 |
| 30/10/2025 | C25-138A | 8000 | OSP | 4170 | Repairs & Maintenance | 20000 | 12000 | OSP | 4240 | Pavilion Renovation 2025 | 64709.68 | 72709.68 |
| 27/11/2025 | C25-150B | 300 | DS | 4185 | Furniture & Equipment | 1500 | 1200 | OSP | 4185 | Furniture & Equipment | 4000 | 4300 |
| 27/11/2025 | C25-150B | 2200 | AH | 4185 | Furniture & Equipment | 4000 | 1800 | OSP | 4185 | Furniture & Equipment | 4300 | 6500 |
| 17/12/2025 | C25-164C | 500 | AH | 4185 | Furniture & Equipment | 1800 | 1300 | OSP | 4185 | Furniture & Equipment | 6500 | 7000 |
| 17/12/2025 | C25-164C | 500 | DS | 4185 | Furniture & Equipment | 1200 | 700 | OSP | 4185 | Furniture & Equipment | 7000 | 7500 |
| 14/01/2026 | F26-006i | 100 | DS | 4405 | Printing/Copier | 1000 | 900 | AH | 4405 | Printing/Copier | 800 | 900 |
| 28/01/2026 | C26-009a | 1500 | OSP | 4230 | Playground safety works | 2000 | 500 | OSP | 4235 | Play & Exercise Equipment | 27500 | 29000 |
| | Delegated Auth | 1525 | Bar | 4000 | Wages | 21170 | 19645 | Bar | 4002 | Agency Staff | 830 | 2355 |

## 2) Terms and Scope of engagement of the internal auditor

# DKE AUDIT SERVICES

## INTERNAL AUDITOR

Specialist provider to Parish & Town Councils

**Appointment of Duncan Edwards (DKE Audit Services) as the Councils internal auditor for the financial year 2025-26**

Council: Castle Bromwich Parish Council

Clerk: Gemma Burgess

Internal audit fee: £730.00

Expenses: HMRC mileage rate for site visit(s)

Dear Gemma,

**Appointment of Internal Auditor**
The purpose of this letter is to confirm my appointment as internal auditor and to set out the basis on which I will provide internal audit services to the Council and the respective responsibilities of the Council and of the internal auditor.

**Roles and Responsibilities**
The Council is responsible for ensuring it maintains proper accounting systems and records, effective governance and risk management arrangements, together with an appropriate system of internal control. It is responsible for the preparation of annual accounts and the completion of the "Annual Governance and Accountability Return" for the year in question.

As internal auditor, I will report to the Council on the adequacy of the systems of internal control covered by the AIAR assessment areas, based on a review of the systems, controls and through sample testing. Note, this is not an 'accounting audit', that function is provided by the external auditor.

**Scope of Audit and Reporting Requirements**
The detailed scope of the audit is set out in the attached schedule.

In addition to this work, I will:

- Complete and sign the Annual Internal Audit Report (AIAR) of the Annual Governance and Accountability Return; and
- Provide the Council with a written report of my findings upon completion of the audit.

DKE AUDIT SERVICES
82 Elmbridge Road, Longlevens, Gloucester. GL2 0PD | email dkeauditservices@btinternet.com
Phone 07759171030

# DKE AUDIT SERVICES

## INTERNAL AUDITOR

Specialist provider to Parish & Town Councils

The internal audit, will have regard to the guidance on Internal Audit set out in "Governance and Accountability for Local Councils – A Practitioners' Guide (England)" published by the Joint Practitioners Advisory Group with particular regard to Section 4 "Best Practice Guidance for Internal Audit".

**Internal Audit Timetable**
I will provide an outline of the timings for the internal audit review, which will include at least one site visit.

**Independence**
I confirm I am independent of the Council and of its councillors and officers. I undertake to provide written confirmation if I become aware of any threats to my independence or if these circumstances change.

**Access to Information, Members and Officers**
I will be granted full access to all Council books and records, staff and councillors and obtain explanations, as I consider necessary to undertake the internal audit review. Some information may be sensitive for commercial, personal or other reasons and I agree to maintain the confidentiality of such information.

**Period of Engagement and Remuneration**
My appointment as Internal Auditor to the Council is for the financial year detailed above. The Council will pay the fee plus mileage expenses detailed above. Any additional work required beyond the annual internal audit review will be based on negotiated terms.

Yours sincerely

Duncan Edwards

Acceptance by the Council of this letter of engagement is acceptance of the terms detailed above. Please sign and return as formal acceptance.

Signed by Clerk / Responsible Financial Officer: G M Burgess

Print Name: GEMMA BURGESS

Dated: 2/06/2025

DKE AUDIT SERVICES
82 Elmbridge Road, Longlevens, Gloucester. GL2 0PD | email dkeauditservices@btinternet.com
Phone. 07759171030

b. A detailed Internal Audit report (8 pages) was received on 18th April 2026.

3) Confirmation that all internal and external reports received during the year (1 April 2025 – 31 March 2026) have been placed before and considered by the Council (plus extract of minutes)

**Internal Audit**
28/05/25 – Full Council
https://castlebromwichpc.gov.uk/wp-content/uploads/2025/06/2025-05-28-CBPC-AM-Minutes.pdf

Internal Audit report for year-ending 31st March 2025 was considered but no action was necessary. The report was appended to the full council minutes published online.

C25-071 **Finance and General Purposes Committee**:

a. The minutes of the meeting held on Wednesday 14th May 2025, including all the appendices of financial information for the year-ending 31st March 2025, were noted.
b. The Internal Auditor's report (p3 AGAR attached p24) and his full report (attached at pp14-21) were noted. The reports had been examined in detail by the Committee and it was noted that they were very positive.

**External Audit**
03/09/26 – Full Council
https://castlebromwichpc.gov.uk/wp-content/uploads/2025/09/2025-09-03-CBPC-EM-Minutes.pdf

C25-116 **Finance and General Purposes Committee**:

a. The signed External Auditor Report and Certificate 2024-25 were noted. Conclusion of Audit has been published on the website and noticeboards. The External Auditors comment draws attention to the fact that the Code of Conduct should be reviewed annually. It was noted that the Code of Conduct was re-approved in June 2025.
b. Payment run 2025-09-03 was considered