

## Ockbrook and Borrowash Parish Council

### Independent Internal Auditors Report for 31<sup>st</sup> March 2019

#### Introduction

The internal audit took place on the 19th April 2019. I have carried out an internal audit of the Council's records in accordance with the Council's requirements and under the guidelines of Governance and Accountability for Local Councils.

This work has been carried out on a sample basis so as to provide an assessment of compliance with the relevant policy and controls that are expected to be in operation during the above financial year. The audit has covered the work carried out by the Clerk to the Council in the execution of his/her duties ensuring that all relevant regulations have been met and the Council's resolutions have been carried out in a proper and timely manner.

#### Audit

The following areas were subject to inspection.

- Observance of Financial Regulations
- Observance of Standing Orders
- Operation and Reconciliation of Bank Accounts
- Cash Book Receipts and Payments
- Invoices received
- Value Added Tax Refunded
- Preparation of Receipts and Payments Account
- Preparation and Approval of Budget and Precept
- Council Minutes, Resolutions and Authorised Payments
- Fixed Assets
- Risk Assessment
- Adequacy of Insurance Cover
- Payroll Records and Clerks Expenses
- Precept requirement and Budget
- Burial and Cemetery Records
- Adequacy of Council Reserves
- Annual Return this year
- Annual Return last year with Internal Auditors Report

#### Outcome

My inspection of the Council's records for the year ended 31<sup>st</sup> March 2019 found the following areas for concern ;

**Financial Regulations** – I observed the Financial Regulations and they had been amended in the year, however it had not been recorded in the minutes. I have advised Clerk to record these actions in minutes going forward.

**Operation and Reconciliation of Bank Accounts** – A year-end bank reconciliation was observed, however, periodical reconciliations had not taken place due to Clerk's absence. New Clerk will ensure these take place as per Financial Regulations.

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**Fixed Asset Register** – I observed the Asset Register and Council had reviewed it when reviewing the insurance, however it had not been recorded in the minutes. I have advised Clerk to record these actions in minutes going forward.

**Risk Assessments** – I observed an old set of risk assessments which had not been reviewed in the financial year.

**Invoices Received** – Ensure all invoices are addressed to the Parish Council, and where possible obtain original copy invoices for records.

This concludes the internal audit for Ockbrook and Borrowash Parish Council.