

## Ockbrook and Borrowash Parish Council

### Independent Internal Auditors Report for 31<sup>st</sup> March 2022

#### Introduction

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 2021/2022 financial year. The audit has covered the work carried out by the Clerk to the Council in the execution of their 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  
Evidence that the exercise of public rights carried out  
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 2022 found no areas of concern.

I have raised two issues not pertaining to the Annual Governance and Accountability Return;

- Councillor Allowances should be paid via payroll and not direct to Councillor
- It is good practice to have a reserves policy, calculating the minimum reserves the Council should have, taking into consideration contracted costs, building repair and maintenance, staff absence, staff cover etc.

I conclude that Ockbrook and Borrowash Parish Council's system of internal control meets the needs of the Council to a good standard.

Joanne Taylor  
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