

## Denby Parish Council

### Independent Internal Auditors Report for 31<sup>st</sup> March 2018

#### Introduction

The internal audit took place on the 14<sup>th</sup> May 2018. 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 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  
Council Minutes, Resolutions and Authorised Payments  
Fixed Assets  
Risk Assessment  
Adequacy of Insurance Cover  
Payroll Records and Clerks Expenses  
Precept requirement and Budget  
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 2018 found the following area requiring attention,

Operation and Reconciliation of Bank Accounts – I have observed the cashbook and bank statements but there are no bank reconciliations. Bank reconciliations should be completed and presented to Council on a regular basis, at least quarterly.

Risk Assessments – there is no record in the minutes for the Risk Assessments being reviewed by Council in the year to 31<sup>st</sup> March 2018

Fixed Assets – there is no record in the minutes of the fixed assets being reviewed by Council in the year to 31<sup>st</sup> March 2018

This concludes the audit for Denby Parish Council.

Joanne Taylor  
Ain Moor House, Main Road, Stretton, Derbyshire DE55 6EW

15<sup>th</sup> May 2018