

Great Hucklow Parish Council

Independent Internal Auditors Report for 31st March 2017

Introduction

The internal audit took place on the 3rd May 2017. 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 31st March 2017 found the following areas for concern –

Financial Regulations – A draft Financial Regulations was observed but has not been presented to council for approval.

Fixed Asset Register – A Fixed Asset Register was observed but had not been presented to council for approval.

Risk Assessment – No Risk Assessments have been observed or presented to council for approval.

With the implementation of the above I conclude that Great Hucklow Parish Council's system of internal control meets the needs of the Council.

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

4th May 2017