

**Independent Internal Auditors Report for 31<sup>st</sup> March 2021**

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 2020/2021 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  
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 2021 found the following area of concern;

**Financial Regulations** – I observed the council's Financial Regulations, however they had not been to council for review in 2020/21.

**Fixed Assets** – I observed the council's Asset Register, however it had not been to council for review in 20/21.

**Risk Assessments** – I observed the council's Risk Assessments but they had not been reviewed by council in the year 2020/21. Insurance mitigates these risks but an annual review of the risk assessments must be undertaken by council.

A 'not covered' response for assertions F, K and L is because they are not applicable to Glapwell Parish Council.

This concludes the internal audit for Glapwell Parish Council.

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