

Osmaston & Yeldersley Parish Council

Independent Internal Auditor's Report for 31st March 2022

Introduction

The internal audit took place on between the 11th and 17th May. 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
- Preparation of Receipts and Payments Account
- Council Minutes, Resolutions and Authorised Payments
- Fixed Assets
- Risk Assessment
- Adequacy of Insurance Cover
- Payroll Records and Clerk's Expenses
- Precept Requirement and budget
- Adequacy of Council Reserves
- AGAR Part 2 this year
- AGAR Part 2 last year with Internal Auditor's Report

Outcome

My inspection of the Council's records for the year ended 31st March 2022 found no areas for concern. Although it was noted that an oversight meant that the Council did not assess its significant risks to achieving its objectives, during the year.

The Standing Orders and Financial Regulations do not refer to the legal requirement to comply with The Public Contracts Regulations 2015, where a public supply contract is valued at £25,000 or more.

I conclude that on condition of the above matters Osmaston & Yeldersley Council's system of internal control meets the needs of the Council to a good standard.

Gill Turner

G Turner Accountancy Services, Rockingham Lodge, Market Square, Tideswell, Derbyshire SK17 8LQ

Dated: 17th May 2022