

# Internal Auditor's Report for year 2022-23

## Osmaston and Yeldersley Parish Council

### Introduction

The audit has been carried out remotely on a sample basis of documents provided by the Clerk, also through information available on the Council's website and from matters raised with the Clerk. During the audit reference has been made to the 'Practitioners' Guide' and the DALC Internal Audit Checklist has been used.

### Audit

The following governance arrangements were reviewed:

Key governance documents eg Financial Regulations/Standing Orders etc  
Transparency  
Asset Control  
Risk Management  
*Proper Processes and Practices*  
Payroll & HR arrangements

### Outcome

In general the administration has been good but there are a number of areas that have not met the criterion for a Yes response on the official report. The accounts are basically correct and with some joint working with DALC, the Clerk and Councillors then there is no reason why 2023-24 would not be all positives. Unfortunately an interim audit was not carried out during the year as that would have given opportunity to resolve most of the issues. I would strongly advise you to arrange an interim audit for October/November 2023 as it is always useful to take a view just after the half year point and address anything that arises.

*Below is a summary of what is behind my answers on the form;*

Section A I can say yes to

Section B I cannot because:

Your financial regs say 2021 on the title page and on the second page adopted at Annual General meeting of Tuesday (Blank) May 22. Regulation 4.1 does not cover any spend between £100 and £150

Regulation 2.2 does not seem to have been adhered to nor 4.6

Expenditure was not all approved with 13/28 items not put into minutes equating to 47% of spend in the year - *Please make sure you publish all amounts over £100 before 1<sup>st</sup> July 2023 as, because they are not in the minutes they will not comply with section K*

Section C I can say yes to as I have now received a certificate covering the whole year

Section D I say yes to as I have seen some budget figures presented

Section E I can say yes to

Section F is Not applicable (perhaps remove any references to this in the Financial regs for clarity)

Section G I cannot say yes to as payments were made not in accordance with employment contract in force. You have now written a new one, it does need ratifying by the Council and should be signed. I would urge you to seek advice on what should be in a current employment document as it still appears to be lacking in some areas.

Section H I can say Yes to

Section I I can say yes to but would encourage you to present a bank statement along with your quarterly accounts (as per financial regs) and get the chairman to sign both.

Section J I can say yes to

Section K I can say yes to

Section L I cannot as the accounting information for 2021/22 was only made available for viewing after I queried it's location in May 2023

Section M I cannot for the same reason as L above

Section N I cannot for the same reason as L above

Section O is a not applicable.

I would like to record my thanks to the Clerk for her help in carrying out the audit and providing information in a clear and concise manner.

I would be happy to discuss any of the above matters further with the Council or the Clerk if this is considered necessary.

Susan Stack  
17<sup>th</sup> May 2023

The Audit has been carried out as part of the DALC Internal Audit Team