

Mapleton Parish Council

Independent Internal Auditor's Report for 31st March 2019

Introduction

The internal audit took place on 7th May 2019. 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 adopted since 2018

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 2019 found the following areas for concern.

The Standing Orders, Financial Regulations, Risk Assessment and Fixed Asset Register should be presented to Members annually for review and minuted.

I conclude that on condition of the aforementioned matters that Mapleton Council's systems of internal control meets the needs of the Council to a good standard.

Gill Turner

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Dated: 7th May 2019