

Mayfield Parish Council

Independent Internal Auditor's Report for 31st March 2019

Introduction

The internal audit took place on 8th 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 Draft Standing Orders updated to include the Council's responsibilities under data protection legislation (GDPR 2018) need to be adopted by Members and then reviewed annually.

A Risk Assessment needs to be carried out annually and presented to Members for review and minuted.

A comparison between the council's actual income and expenditure and the budget should be carried out on a regular basis, with full explanations for any variances.

The Financial Regulations state cheque signatories should also initial the cheque counterfoil. This is not currently being done.

I conclude that on condition of the aforementioned matters that Mayfield Council's systems of internal control meets the needs of the Council.

Gill Turner

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Dated: 15th May 2019