

# Mapleton Parish Council

## Independent Internal Auditor's Report for 31<sup>st</sup> March 2021

### Introduction

The internal audit took place at the beginning of May 2021. 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 adopted since 2019
- 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 31<sup>st</sup> March 2021 found no areas for concern.

I conclude that Mapleton Council's systems 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: 8<sup>th</sup> May 2021