

Smalley 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. A visit to the Clerk's office took place to go through some items on the checklist and were worked through together. 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

Burials

Outcome

The overall administration and accounting function is very well organised and well accounted for. Good practice can be seen throughout and attention to detail can be seen on the website, in the minutes and in the office.

We discussed a few ways in which the future burden of internal audit could be managed by utilising the website as a storage medium. It would also contribute to the availability of some documentation that is currently not available for public viewing.

Some additional policies and sources of useful information were also discussed along with the updating of the Clerk's contract to reflect current legislation (DALC may have a sample contract). Staff appraisals should be undertaken annually with the Clerk doing the staff and the Council undertaking the Clerk's.

Discussions took place around the difference of Working Groups to Committees.

It is recommended that Bank Statements are to be signed to evidence true balance more often.

Contingency planning is something that perhaps the Council need to consider as part of their Risk Assessments for the coming year. For example, the backing up of files (hard copy and electronic).

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.

Kind regards

Susan Stack

Interim Audit commenced 28th February and final audit carried out in person 6th April 2023

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