

Internal Auditor's Report to 31 March 2024 for Osmaston & Yeldersley Parish Council

Introduction

The audit has been done on a sample basis of documents supplied by the Clerk, available on the Council's website, and further documentation provided by the Clerk on request.

Audit

I have examined the following:

- Minutes
- Cash Book
- Budgetary process & Precept
- Sample of invoices
- Bank Statements
- Asset Register
- Financial Regulations
- Standing Orders
- Annual Return this year

Outcome

In general, the Council administration is good, and several items raised in last year's audit have been addressed.

The AGAR Internal Audit Report

Item F) has not been covered as the Council does not carry any petty cash.

Internal Auditor's Report

I would like to draw the Council's attention to the following items which were identified in the checklist:

Item	Suggested Action	Priority
Draft Minutes	It is good practice that draft minutes are published within one month of the meeting – this is stated in the Council's Standing Orders.	Medium
HR Procedures & Policies	The Council should consider adopting a discipline and grievance policy – template available on the DALC website	Medium
Annual Appraisals	The Council should consider carrying out an annual appraisal with the Clerk as detailed in item 18a of the Standing Orders	Low

Website – some recent information is difficult to find	Update the website so documents are easier to find, consider adding the most recent information to the drop-down menus.	Medium
VAT Reclaim	VAT needs to be reclaimed for 22/23 and 23/24. The Clerk is aware that this matter is outstanding.	High
Signing off bank reconciliation	The bank balance is now minuted at each meeting. The Chair/Vice Chair should initial the bank statement quarterly to confirm that the figure being reported is correct.	Medium
Financial Regulations 4.1 and 4.3	Suggested that the figure of £100 in 4.1. should be amended to £150 as mentioned in 4.3. We would also recommend that the Council adopts the new Financial Regulations as recently issued by DALC.	Medium

I would like to record my thanks to Fiona Raistrick, the Clerk. for her help in providing accurate and clear information and taking the time to discuss various items with me.

Brenda Kirkham

Internal Audit carried out on behalf of Derbyshire ALC Ltd
10 May 2024