

Dean and Shelton Parish Council Internal Audit 2021/22

I have carried out an internal audit of the Accounts of the Parish Council in line with the attached schedule, and the requirements of the Audit Commission. I have completed and signed Page 3 of the Audit Commission Annual Return.

The financial records and supporting documents provided show the Parish Council have maintained true and accurate financial records for the year 2020/21 and I confirm the exemption certificate is applicable in light of the financial transactions.

I have also reviewed the Parish Council website and documents available through this resource.

I have the following to note:

- I see that the Council displays its precept request form fully on its website. This contains the full bank account details, along with signatures fully visible of both a Councillor and the Clerk. Depending on your bank mandate this could be a high risk if both are signatures, even if only one is, I would still consider the risk associated with displaying this information in full.
- I can see the Financial Regulations were reviewed and approved recently, however, the Standing Orders do not appear to have been reviewed recently. It is important Councillors consider this document annually.
- The Council held some meetings online after the legislation for such meetings had ended. I fully understand the rationale for the Council not holding a face to face meeting, however, please be aware that it is possible any decisions made at such meetings outside of the rules stated in the legislation could be deemed as illegal.
- The bank reconciliation displayed on the Parish Council website is compliant with the transparency and audit requirements, it is not overly user friendly when trying to locate it then scroll down through the lengthy document to find it.

If you have questions on any of the above or require clarification then please do not hesitate to contact me.

Yours sincerely

Lizzie Barnicoat
MAAT, CiLCA