

Alfreton Town Council

Independent Internal Auditors Report for 31st March 2024

Introduction

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 2023/2024 financial year. The audit has covered the work carried out by the Clerk to the Council and the RFO in the execution of their 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
- Operation and Reconciliation of Bank Accounts
- Profit and Loss Account and Balance Sheet
- Invoices received and paid
- Vat
- Preparation of Income and Expenses Account
- Preparation and Approval of Budget and Precept
- Council Minutes, Resolutions and Authorised Payments
- Fixed Assets
- Risk Assessment
- Adequacy of Insurance Cover
- Petty Cash
- Payroll Records and Clerks Expenses
- Precept requirement and Budget
- Petty Cash (if applicable)
- Evidence of the exercise of public rights
- Adequacy of Council Reserves
- Annual Return this year
- Annual Return last year with Internal Auditors Report
- Trust Funds (if applicable)

Outcome

My inspection of the Council's records for the year ended 31st March 2024 found no areas of concern.

Objective K has a 'not covered' response as it is not applicable to this Council.

I conclude that Alfreton Town Council's system of internal control meets the needs of the Council to a good standard.

Joanne Taylor

12th June 2024