

Smalley Parish Council

Introduction

The audit has been carried out 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 on 12th May 2025 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. The past year has seen a locum standing in at short notice for a period of time and it should be recorded that on her return the Clerk has been very diligent in checking as much as possible.

We have had to answer No to assertions as follows:

- Item B – Financial regulations are not tailored to the Council, are not relevant to the Council's ways of working and are based on an "old" copy. Recommend that the Clerk review based on the NALC model issued in 2024.
- Item G – The Clerk has not been processing the excess of working from home allowance. HMRC state that a maximum of £6 per week is permitted tax free and any additional payment should be processed under the PAYE system.
- Item L – Information has not been published within the required timescale
- Item N – Information has not been published within the required timescale

We discussed a few ways in which the future burden of internal audit could be managed by utilising the website as a storage medium and by doing an interim audit to check that the

website has been updated by the third party editor. 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 need for signing of the Groundsman's contract as a matter of urgency. Staff appraisals should be undertaken annually with the Clerk doing the staff and the Council undertaking the Clerk's. This was mentioned in the 2022/23 audit but has not been actioned. We understand that this has been brought to the attention of the Councillors who are not willing to undertake them.

Discussions took place around the difference of Working Groups to Committees, which need Terms of Reference, Agenda and Minutes producing and how Task and Finish groups may be useful for "one off" items.

It is recommended that original Bank Statements are to be signed alongside the bank reconciliation to evidence physical existence quarterly rather than annually but the reconciliation does go to Council every meeting.

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

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