

DRONFIELD TOWN COUNCIL
INDEPENDENT INTERNAL AUDITORS REPORT
FOR THE YEAR ENDED 31ST MARCH 2023

I have carried out an Internal Audit of the Town Council's books and records in accordance with the Council's requirements and planned coverage under the guidelines of Governance and Accountability for Local Councils. My Internal Audit and this Report are undertaken in order to assist the Town Council in completing the Annual Governance and Accountability Return for 2022/23 and it is not a replacement for the External Audit.

This work has been carried out on a sample basis in order to provide an assessment of compliance with the relevant policy and controls that are expected to be in operation during the above financial year. Where areas of concern are encountered additional work is undertaken to ascertain the extent of the problem and to form an opinion as to the effect on Council finances. Advice can then be taken to correct the situation and the Town Council can then agree further controls where necessary to ensure future compliance with regulations.

My audit has covered the work carried out by the Town Clerk, Responsible Financial Officer and staff of the Council ensuring that all relevant regulations have been met and the Council's resolutions have been carried out in a proper, timely and correct manner.

Annual Governance and Accountability Return

Annual Internal Audit Report

I have given a "Not Covered" response to Section K as this does not apply to the Town Council.

Continued.

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In conclusion, my inspection of Dronfield Town Council's books, records and procedures has not found any matters that should be brought before the Council for further action.

RECOMMENDATION

I note that during the above year there were several changes of staff members and locums involved in keeping the books and records of the Town Council. This has the potential to put a strain on the Internal Controls of the Town Council with incoming staff picking up tasks where they were left by their predecessor, possibly without a handover.

I would like to recommend that a review of the Internal Control System is carried out during the current year and that a summary of tasks and procedures is drawn up. This should encompass the whole system and would be an advantage should there be changes of staff in future by setting out guidance to refer to and follow.

This review will have the added benefit of ensuring that the book-keeping and financial system is up to date with Town Council requirements for the current 2023/24 year.



J S Marriott
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30th May 2023