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14, Cotton Row
Clowbridge,
Lancs.

Dunnockshaw Parish Council,
Internal Auditor's Report for the Year 2022/23
End of Year Accounts 2022/23

The Standing Orders and Financial Regulations were up to date. The Risk Assessment had been reviewed and amended with particular regard to the Risk of Failure or compromise of Computer Systems, because the Clerk's own personal computer crashed, during the end of year accounting period 2021/2022(agar). Fortunately, the Clerk had saved the Parish Council data only three weeks prior to this, but some data was lost.

The Annual Return was checked against the supporting documents and was found to be correct. Figures for the end of year return were supported by the bank statements and accounts.

Agendas and Minutes are sent out on time and are well recorded in the Minutes. All Minutes are numbered by the Clerk and signed by the Chairman or Vice Chairman. All payments are recorded with minute page numbers, and cheque numbers. Cheques and stubs are signed by two authorised Councillors. All invoices and the amount of Vat claimed were correct.

Vat is claimed yearly in accordance with the Financial Regulations of the Council.

When comparing the end of year accounts for 2021/22 to 2022/23 I have noted the clerk had made an error in the handwritten account book of £1. The balance c/f figure at the end of the accounts for the accounting year 2021/22 is £4873.33 and the balance b/f figure at the beginning of 2022/23 reads £4872.32. This has not affected the correct balancing of the 2022/2023 accounts. I Class this as a clerical error and have pointed this out to the clerk. Both myself and the clerk have initialled this as an error in the cash book.

The Council's Asset Register agrees to the Annual Return.

The Council's Insurance policy is adequate.

The Parish Council website is up to date.

The Parish Council's money reserves are now more than they should be to comply with the current regulations. To address this, the Council has not raised the precept for the year

2023/2024. It also has prepared a budget for the year 2023/24, which is designed to benefit the residents of the Parish.

The Parish Council complies with the New Data Protection Act(May 2018) and is registered with the Information Commission's Office.

This year, the Parish Council, as before, is classed as a smaller authority because the higher gross income, or gross expenditure was less than £25.000 and there were no discrepancies or concerns related to the accounts or a review necessary, in the year 2021/22.

The Parish Council has again certified itself as exempt from an external audit, and no matter has come to my attention that gives me cause to think that all regulatory requirements have not been complied with.

L.Cole *L.Cole* Internal Auditor 27/4/23.