

**CROMFORD PARISH COUNCIL**  
**INDEPENDENT INTERNAL AUDITORS REPORT**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

I have carried out an Internal Audit of the 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 Parish Council in completing the Annual Governance and Accountability Return for 2021/2022 and it is not a replacement for any External Audit. This work has been carried out on a sample basis 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 and procedures. Advice can then be given to correct the situation and the Council can then agree further controls where necessary to ensure future compliance with regulations. My audit has covered the work carried out by the Parish Clerks in office during the year 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**

The "Not Covered" response to part F in relation to Petty Cash is because the Parish Council does not use Petty Cash.

I have made a NO response to section G of the Internal Audit Report as the Locum Parish Clerk who attended the February 2022 meeting was not paid through the payroll which is in contradiction to H M Revenue & Customs PAYE regulations. This issue has arisen in prior years where Locum Clerks have been paid in this way, it is a requirement of the law defining PAYE regulations to recognise that the Clerk is an employee of the Parish Council and should be treated as one even if that employment is temporary.

Continued.

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My inspection of the records is concluded, I consider that the system of internal control in place for Cromford Parish Council during 2021/2022, with the exception of the matter under Section G of the Internal Audit Report referred to above, was working in a satisfactory manner.



J S Marriott  
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26<sup>th</sup> April 2022