

**Internal Audit Of Mottram St Andrew Parish Council**  
**25<sup>th</sup> April 2024**

**To The Councillors of Mottram St Andrew Parish Council**

**Dear Councillors**

Thank you for appointing me as the Internal Auditor for Mottram St Andrew Parish Council. I understand the role and responsibilities of being an internal auditor as I have done this for the last 7 years and attended an Internal Audit Training course on 29<sup>th</sup> January 2020. I am expected to conduct an audit in April each year and I will be required to provide a report to the Council in the prescribed form and make recommendations regarding internal procedures as I consider necessary.

**Recommendations from previous Year's report**

There is now an asset and investment register. Councillors disclosure details were up-dated.

**Appropriate Accounting Records have been kept**

Entries to the accounting record have been checked and found to be up to date and an accurate record of expenditure. Recorded expenditure was cross-checked against cheques issued and bank statements checked to confirm monies paid in/out. All relevant receipts were checked against recorded expenditure and found to be correct. VAT has been appropriately accounted for. All payment audit trails were satisfactory.

**This Council complies with its financial regulations**

Purchases were supported by invoices and have been approved at council meetings and minuted. All expenditure above £100 has been itemised. Bank reconciliations are presented at each council meeting and at year end and are minuted. Any variances to the budget are listed, which is good practice. The clerk's salary is on an appropriate scale and income tax paid to HMRC. VAT has been itemised and is claimed back in May/June each year.

**Minutes of Parish Council Meetings**

Minutes have been produced to a satisfactory standard and show no unusual activity. An appropriate risk assessment was reviewed at a full council meeting on 15<sup>th</sup> May 2023. Notice of meetings has been compliant with the 3 days notice required as recorded by the "date published" in the website log.

**Adequate Budgetary Process in place**

Progress against the budget was regularly monitored at each council meeting. Reserves have been maintained at an adequate level throughout the year.

**Annual Governance Statement**

This was read out and adopted by the full council at the Annual Meeting (15<sup>th</sup> May 2023). Also at this meeting, the Standing Orders were reviewed and adopted.

**All the above has been done well and the Clerk deserves much credit for his organisation, knowledge and clarity.**

**Website Compliance**

The accessibility menu works well and provides for the requirements listed in the accessibility statement. The accessibility should be tested on a regular basis.