

Internal Audit Of Mottram St Andrew Parish Council
30th April 2025

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 8 years and attended an Internal Audit Training course on 29th 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

Councillors disclosure details were up-dated with the exception of two members. The emergency plan has not been up-dated since 22.02.23 and is now out of date. Personel changes and roles need to be up-dated along with current contact details. Also the Fire Hydrant locations map still needs to be 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 the annual council meeting on 6th May 2024.

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 (6th May 2024). 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.