

Internal Audit Of Mottram St Andrew Parish Council
30th April 2023

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 6 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

There were three main recommendations to implement: Some Councillors disclosure details were not complete and this appears to still be the case. The emergency plan was up-dated in February 2023. Social media policy document is in preparation and the policy draft will be discussed at the next meeting.

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. The penalties imposed by HMRC for failure to report nil returns of PAYE payments have been successfully appealed and the council's accountants have been instructed to file all future returns as appropriate. There are no Asset and Investment registers.

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 16th May 2022.

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 (16th May 2022). 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.

Some councillors disclosure details are not complete or not present.

Draft Social Media policy document will be discussed at the next meeting.

Conclusion

While conducting this Internal Audit it was apparent that the clerk is carrying out his responsibilities in a manner consistent with the standard required by the Local Government Finance Regulations.

Mick Shaw

Internal Auditor to Mottram St Andrew Parish Council

Date: 30th April 2023