

**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 4 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**

Main recommendations from last year's report were to improve the website to make it mobile friendly and to comply with accessibility regulations. I am pleased to say that the new website is a vast improvement on the old one. It is now mobile friendly and complies with accessibility regulations. The council are to be complemented on the clarity and ease of use of the new website.

**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 recommendation to consider electronic banking was considered. Provision was made in the standing orders for the electronic movement of monies.

**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 in May 2020 and should be reviewed annually thereafter.

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 AGM (18<sup>th</sup> May 2020). 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.**