

**Internal Audit Of Mottram St Andrew Parish Council**  
**7<sup>th</sup> May 2020**

**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 3 years and attended an Internal Audit Training course on 29<sup>th</sup> January this year. 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**

No recommendations from last year's report. A list of recommendations was discussed with Ron Taylor (Clerk to the Parish Council) prior to the internal audit.

**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. 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. Consideration should be given to making use of online banking in the future.

**Minutes of Parish Council Meetings**

Minutes have been produced to a satisfactory standard and show no unusual activity. On 16th March an appropriate risk assessment was reviewed at a full council meeting.

Notice of meetings has been compliant with the 3 days notice required but independent evidence for this is not available. Verbal assurance was provided that the council was compliant in this respect.

**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 is read out and adopted by the full council at the AGM. Also at this meeting, the Standing Orders are 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 current website is barely adequate and a new website is under construction together with a village app.

The new site to be "mobile friendly" and comply with website and mobile app accessibility regulations. Transparency code is available but the Privacy statement and data protection policy are absent.

Website accessibility statement is also not available. This should be made available no later than 23<sup>rd</sup> September 2020. Hopefully the new website will be available by then and will be compliant.