

## **MAIDS MORETON PARISH COUNCIL INTERNAL AUDIT 2023-24**

Following discussion with Adele Boughton, Clerk & RFO, I carried out the Internal Audit remotely, via Microsoft Teams on Wednesday 24<sup>th</sup> April 2024. I thank Adele, for her assistance in providing me with the Accounting Statements and where necessary, providing supplementary evidence to enable me to reach a conclusion regarding the enquiries I am required to make as set out in the Annual Internal Audit Report (AIAR). This supplementary information was provided by email and questioning at the audit meeting itself.

Prior to our Teams meeting, I spent time examining the publicly available information displayed on the council's website including a full review of the 23/24 agendas and minutes.

Based on the information provided, I was satisfied to see appropriate accounting records have been kept throughout the year and VAT properly accounted for. It was also good to see that for transparency purposes, account balances are shared in your minutes, often not common practice with smaller councils. It was also pleasing to see that Cllrs have dedicated council email addresses, and that the Clerk uses a PC owned laptop, again still one of the big failings within many smaller councils.

We talked about the fact that the Council reviewed the Financial Regs at last months meeting and I informed Adele that NALC are in the process of updating the model Financial Regs, with apparently some significant changes in the pipeline. All Councils will be urged to adopt these new Regs once published, which is likely to be sometime during May '24.

The significant increase in the PC's assets over the last year in respect of the new playpark equipment has been correctly explained on the variances proforma, as has the additional associated VAT costs.

There were literally just a few small but good practice points mentioned in regard to the policy page of your website: (i) to have the most recently adopted policies displayed at the top - currently it is back to front from a date perspective which on first sight would suggest that policies have not been reviewed in some time, which is not the case; (ii) date changes need to be made to the Grant policy; (iii) the Asset register needs reformatting as it is difficult to read in its current display; and (iv) there are a number of duplicate policies from previous years which can be removed. I would add that this really is being very picky on my part which clearly reflects that the Council is in good hands with Adele, and the conclusion of my review reflects her experience as a qualified Clerk.

To conclude, having sample tested the council's internal controls that I am required to consider, based on the information made available to me, I am satisfied that internal control objectives were achieved throughout the financial year to a standard adequate to meet the council's needs. Accordingly, I have completed and signed off the Annual Internal Audit Report as required and would commend Adele on her efficient management as Clerk & RFO to Maids Moreton Parish Council.

Joanna Simonds, PSLCC, CiLCA - Internal Auditor to the Council

This Internal audit was carried out in association with best practices from NALC and the 2023 JPAG guide on Proper Practices.

The figures submitted in the Accounting Statements (Section 2) 2023/24 are:

	<b>Year ending 31 March 2023</b>	<b>Year ending 31 March 2024</b>
1. Balances brought forward	43,231	25,557
2. Precept or Rates and Levies	32,565	34,937
3. Total other receipts	15,237	51,127
4. Staff costs	11,105	10,234
5. Loan interest/capital repayments	0	0
6. All other payments	54,371	78,163
7. Balances carried forward	25,557	23,225
8. Total value of cash and short-term investments	25,557	23,225
9. Total fixed assets plus long-term investments and assets	92,635	130,097
10. Total borrowings	0	0