**Minety Parish Council – Internal Audit**

**Financial year 2022/2023 - Year Ending 31 March 2023.**

**Areas covered:**

Financial Records:

* Reviewed all bank transactions and reconciled to Cash book spreadsheet ‘Copy of Receipts and payments 2023 final draft received from accountant’ received by email on 4 June 2023.
* Reviewed the fixed asset statement and Statement of Analysis of Variances.
* Bank reconciliations for the two Minety Parish Council bank accounts had been carried out and were correct.
* Note; there is a third bank account (number 02483348), which does not form part of Minety Parish Council accounts. This is a separate charity account entitled ‘The Minety 1796 Charitable Foundation’ and has a Charity Commission number 226293. The only Trustee of this account is Minety Parish Council. The credit balance on this account stood at £2,683.53 at the end of the financial year
* Budget for the year 2022/23 including the precept was set and agreed in the minutes of the meeting of December 2022.
* A Treasurers report was produced quarterly for the council meetings properly reporting amounts received/incurred compared to the budget.
* VAT was correctly listed in the cashbook and as reclaimed during the year.
* Salaries of the Clerk were paid and approved, and PAYE and NI were deducted as needed.
* There is no petty cash held by the Council.

Minutes:

Reviewed and checked minutes for all the meetings during the year. Noting that:

* Accounting records and files have been made available to the public. Minutes are published on the website.
* Payments from the bank accounts were approved and formally minuted during the year.
* Expected precept receipts and other receipts were properly recorded and received.
* So far as could be ascertained from the minutes the Standing Orders and Policies had been followed.
* So far as could be determined from the minutes the council had assessed the risks of achieving its objectives and were managing them, this was confirmed in the Governance Statement.
* Insurance was properly approved and is in place.
* Governance Statement by the Councillors was signed and approved in the meeting on 9 May 2023.

**Annual Governance and Accountability Review process**

I understand that this form must be published on the MPC website every year, together with:-  
- Analysis of Variances,   
- Bank Reconciliation  
- Notice of the period for the exercise of public rights and other information.

Tony Moore FCCA (retired)  
15 June 2023.