

KENTS HILL & MONKSTON PARISH COUNCIL INTERNAL AUDIT 2023-24

Following discussion with Samantha Haywood, Locum Clerk & RFO, I carried out the Internal Audit remotely, via Microsoft Teams on Monday 24th June 2024. I thank Samantha, for her assistance in providing me with the Accounting Statements and Rialtas cashbook related files 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 and the good array of "adopted and reviewed in the last year" policies, most importantly the Financial Risk Assessment. As policy reviews were done in May '23 however, Council will, if not already, need to consider the new Financial Regulations issued by NALC last month.

Since the departure of the employed Clerk last September, and the various Locum Clerks, Samantha has clearly done a great job and spent considerable time in getting the accounts up to date and the Council ready for the AGAR process.

Based on the information provided, I was satisfied to see appropriate accounting records have been met and VAT properly accounted for. I also received evidence that the Council's insurance arrangements were reviewed and remain in place with Zurich, that there is current membership to the ICO, and that budgets are published for transparency purposes.

There were a few small but good practice administrative points highlighted, such as Summoning Cllrs on agendas, the proper wording of the Annual Parish Council Meeting and using the words "resolved" during the voting process. These are of course just small points noted, and not things your Locum Clerk needs to be told, but nonetheless important in my view as I read through your minutes.

The 2023/24 precept received matches the public record of precepted amounts. The 2024-25 budget was considered, and a precept amount agreed at a full council meeting on 15th January 2024.

One of the control measures I am checking this year is website accessibility, and I was pleased to see your website meets statutory requirements. It was also good to see that Cllrs have .org email addresses in accordance with section 1.26 of the JPAG proper practices and that there are Parish Council owned laptops. Both of these points are important to conform with GDPR requirements.

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 all 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 Samantha on her efficient interim management for getting the council to this point, it not having been "her year"!

Joanna Simonds, CiLCA PSLCC
Internal Auditor to the Council for the year ending 31st March 2024

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:

	Year ending 31 March 2023	Year ending 31 March 2024
1. Balances brought forward	245,210	221,866
2. Precept or Rates and Levies	113,984	121,075
3. Total other receipts	13,917	15,941
4. Staff costs	63,744	64,713
5. Loan interest/capital repayments	0	0
6. All other payments	87,501	70,660
7. Balances carried forward	221,866	223,509
8. Total value of cash and short-term investments	221,866	223,509
9. Total fixed assets plus long-term investments and assets	105,318	106,693
10. Total borrowings	0	0