

## **ASTON CLINTON PARISH COUNCIL INTERNAL AUDIT 2023-24**

Following discussion with Sam Payne, Clerk & RFO, I carried out the Internal Audit remotely, via Microsoft Teams on Monday 29<sup>th</sup> April 2024. I thank Sam, for her assistance in providing me with the Accounting Statements and 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 many adopted policies.

Based on the information provided, I was satisfied to see appropriate accounting records have been kept throughout the year and VAT properly accounted for and it is clear that you have a very experienced Clerk managing the day to day operations.

It was pleasing to see that outside of the statutory policies, the Council also has an array of non-statutory but good practice policies in place. In regard to Financial Regs, we discussed the fact that NALC are in the process of updating these, with apparently some significant changes in the pipeline. It is therefore best to hold off review of this policy until the update is shared. All Councils will be urged to adopt these new Regs once published, and this is likely to be sometime during May '24.

There were a few small but good practice administrative points highlighted, but they were being very picky on my part, which clearly reflects that the Council is in good hands with Sam, and the conclusion of my review reflects her experience as a qualified Clerk.

One of the control measures I am checking this year is website accessibility, and I was pleased to see that your website meets all the statutory requirements. It was also good to read that the council are moving away from private gmail accounts for accessing email and that Cllrs will soon hold gov.uk email address in accordance with section 1.26 of the JPAG proper practices.

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 Sam on her efficient management of the Aston Clinton Parish Council.

Joanna Simonds, PSLCC, CiLCA  
Internal Auditor to the Council for the year ending 31<sup>st</sup> 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:

	<b>Year ending 31 March 2023</b>	<b>Year ending 31 March 2024</b>
1. Balances brought forward	236,448	303,435
2. Precept or Rates and Levies	276,497	314,134
3. Total other receipts	229,840	89,407
4. Staff costs	94,472	101,846
5. Loan interest/capital repayments	3,981	3,981
6. All other payments	340,897	184,112
7. Balances carried forward	303,435	417,037
8. Total value of cash and short-term investments	316,919	418,852
9. Total fixed assets plus long-term investments and assets	3,101,484	3,112,586
10. Total borrowings	35,629	33,189