

To: The Members of Ilton Parish Council:

I met with Annie Dallaway, Clerk & RFO, via Microsoft Teams on Thursday 30th May.

Annie provided me with the Accounting Statements and full year accounts in good time, and provided supplementary evidence in the form of questioning during the audit meeting itself 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).

Prior to our meeting, I spent time examining the publicly available information displayed on the council's website including a full review of the previous 12 months agendas and minutes and the Council's policies and governance processes.

Whilst an experienced Clerk, as Annie only joined the Council on 9th April '24, this was an inherited financial year for her, although it was evident throughout our meeting, that Annie is a very capable and competent Clerk.

I was satisfied to see that appropriate accounting records have been properly kept throughout the year and VAT was properly accounted for, it was disappointing to note however, that apart from my recommendation to display the agreed budget on the council website, my other suggestions had not been implemented, and whilst not mandatory, I would wholeheartedly endorse the good practice of recording the time meetings get closed, and adding review dates to policies.

Last year there was no asset register provided which resulted in a No to assertion H on the AIAR. This year, a basic document has been pulled together, which will suffice in respect of my AIAR, however, we discussed at length the need for more detail to be included on the register going forward, and it would be good practice to publish it on your website.

It was also disappointing to note that a Financial Management Risk Assessment has still not been adopted by the Council, despite the October minutes stating that a document had been drafted and would be presented for approval at the November meeting, which it wasn't. As I pointed out last year, the Council has a duty to assess risks on an annual basis to ensure the arrangements are adequate to meet the Council's needs. Despite providing a template to save the Council starting from scratch, a year on, this statutory document is still not in place, resulting in another No for assertion C on the AIAR, so an explanation will need to be provided when submitting the year end documents to the External Auditor.

A small but important point, when getting Council to review the AGAR, is that the Annual Internal Audit Report should be received and noted ahead of the Governance Statement and Accounting Statements.

It is important that the Council start making plans to spend some of their much accrued funds. I recall from discussions last year that projects were due to start, but for various reasons there were delays and so this should be an area of focus for the Council in this year ahead. It is also important that during this coming year, Cllrs should each be provided with a .org.uk or .gov.uk email address. This is currently a recommended but not statutory requirement but it is a very active topic of discussion among audit and governance circles and I suspect may become mandatory by next year, so would suggest this is high on the Council's radar.

One of the control measures I am checking this year is website accessibility, and I was pleased to see that your website meets the statutory requirements. It was also good to see that the Council has ICO membership. Whilst a legal requirement, it is often overlooked by many smaller parishes.

To conclude, having tested all aspects of the council's internal controls that I am required to consider, based on the information made available to me, I am satisfied that in all significant respects bar item C of the AIAR, 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.

Joanna Simonds, CiLCA PSLCC - Internal Auditor to the Council

The figures submitted in the Accounting Statements 2023/24 are:

	Year ending 31 March 2023	Year ending 31 March 2024
1. Balances brought forward	175,732	181,265
2. Precept or Rates and Levies	22,500	26,000
3. Total other receipts	12,541	10,949
4. Staff costs	6,444	7,148
5. Loan interest/capital repayments	0	0
6. All other payments	23,063	22,647
7. Balances carried forward	181,265	188,419
8. Total value of cash and short term investments	181,265	188,419
9. Total fixed assets plus long-term investments and assets	285,655	290,195
10. Total borrowings	0	0