FINAL

Internal audit report 2024/25

Visit 1 of 1

MILTON ABBAS PARISH COUNCIL

Date: 27th June 2025

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Introduction

This report contains a note of the audit recommendations made to Milton Abbas Parish Council following the carrying out of internal audit testing on the 26th May 2025.

The audit work has been carried out in accordance with Appendix 9 of the 2014 'Governance and Accountability for Local Councils: A Practitioners' Guide', as supplemented by the requirements of later AGARs.

An internal audit covers the review of the operation of the Council's internal control environment. It is not designed to review and give full assurance over every transaction carried out by the Council. Instead it enables the auditor, following the sample testing of a number of different types of transaction, to give an opinion as to whether or not the control objectives are being achieved across a range of financial and governance systems.

Audit Opinion

The internal audit for 2024/25 has now been completed in accordance with the provisions of the Practitioners' Guide and the CIPFA code of internal audit practice.

All of the Council's financial controls as assessed during the audit appear to be operating effectively.

Audit Recommendations

Recommendations made during the audit are shown on in appendix one to this report. Recommendations are graded as follows:

Rating	Significance
High	Either a critical business risk is not being adequately addressed or there is substantial non-conformity with regulations and accepted standards.
Medium	Either a key business risk is not being adequately addressed or there is a degree of non-conformity with regulations and accepted standards.
Low	Either minor non-conformity with procedure or opportunity to improve working practices further.

The number of recommendations made at this audit visit and their priority are summarised in the following table:

Rating	Number
High	1
Medium	0
Low	1
Information	0
TOTAL	2

I would like to thank Elizabeth Sellen, Parish Clerk, for her assistance during this audit.

Darkin Miller Chartered Accountants
2024/25 INTERNAL AUDIT OF MILTON ABBAS PARISH COUNCIL
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Appendix 1 – Recommendations and Action Plan

Recommendation number	Detail	Priority (Low/ Medium/ High)	Management Response	Responsible Officer	Due Date
7.1 – Ensure latest Clerk contract is signed	I checked to see that salaries agreed with those approved by Council. I found that the Clerk's salary had increased by 1 scale point year on year. I was unable to find a minute to support this change. The Clerk confirmed that a new contract had been issued in 20/21, which noted that the Clerk's pay range had been updated to LC2 (SCP18-28). The contract was unsigned. The Clerk noted that it must have been unsigned as a result of the then Covid regulations which required social distancing and led to the Council meeting online only. The Clerk also noted that minute 10 of the Council's meeting in December 2020 confirmed that 'annual increments should be applied in line with NALC recommendations.' I recommend that the Council confirms that the contract issued in 20/21 is correct, and that both the Clerk and the Chairman of Council sign the contract to evidence this. This will ensure that there is a clear record of the salary approved by Council.	H	It was unanimously decided that I should circulate the latest model contract to be approved ready for signing at the July 9th meeting.		
10.1 – Ensure invoice split is correctly analysed	I checked to see that s.137 expenditure was separately recorded and within limits. I found that the donation in relation to the Remembrance wreath was noted as £20.84 net of VAT, but should have been £18.96. This means that donations were slightly overstated and sundries slightly understated in the cashbook. I recommend that the invoice split is checked in future in order to ensure that the amount of donations is correctly shown.	L	I have resolved to take more care analysing the expenditure and to amend the spreadsheet for 2024/2025.		