

Internal Audit

CMK Town Council

Year Ending 31 March 2024

Internal Auditor: Helen Mortimer

Summary Checklist Report

The matters raised in this report are only those that came to attention during internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist or of all the improvements that may be required. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regard to the advice and information contained herein.

The work does not provide absolute assurance that material errors, loss or fraud do not exist. This report is prepared solely for the use of Town Councillors of CMK Town Council. Details may be made available to specified external agencies, including external auditors, but otherwise, the report should not be quoted or referred to in whole or in part without prior consent. No responsibility to any third party is accepted as the report has not been prepared and is not intended for any other purpose.

This internal audit report is based upon the Association of Local Councils recommended checklist, introduced in 2016, in conjunction with the Practitioners' Guide to Governance and Accountability in Local Authorities.

Internal Audit Summary Checklist Report for Central Milton Keynes Town Council Year Ending: 31 March 2023

| | | | |
|---------------------------|-------------------------|-------------------------------------|-----------------------|
| Name of Council | CMK Town Council | Name of Clerk to the Council | Paul Cranfield |
| No. of Councillors | 7 of 8 | Name of RFO (if different) | "" |
| Quorum | 3 | Precept (For audit year) | 218238 |
| Electorate | 6000 | Audit date | 15.05.2024 |
| Website | cmktowncouncil.gov.uk | Date signed off | 15.05.2024 |

| Key Policies and Procedures Documentation Review | | | | | | | | | |
|---------------------------------------------------------|-------------------------------------------|---------|-------------|----------------------|--------------|----------------|-------------|------------|----------------------------------------------------------------|
| Policy Details | | | | Last Reviewed | | | | | Auditors Comments |
| | Policy Name | Adopted | Prepared by | Date | Approved by | Key Changes | On web site | Copy taken | Fundamental changes required at next review and recommendation |
| A | Standing Orders | May 24 | Clerk | May 24 | Town Council | As recommended | Yes | No | |
| B | Financial Regulations | May 24 | Clerk | May 24 | Town Council | Ditto | Yes | No | |
| C | Grants Policy | May 24 | Clerk | May 24 | Town Council | Ditto | Yes | No | |
| D | Risk Assessment of Internal Controls | May 24 | Clerk | May 24 | Town Council | Ditto | No | No | |
| E | Equality and Diversity Policy | May 24 | Clerk | May 24 | Town Council | Ditto | Yes | No | |
| F | Investment Policy | June 23 | Clerk | May 24 | Town Council | Ditto | Yes | No | |
| G | Reserves Policy | May 24 | Clerk | May 24 | Town Council | Ditto | No | No | |
| H | Complaints Policy | May 24 | Clerk | May 24 | Town Council | Ditto | Yes | No | |
| I | Freedom of Information | May 24 | Clerk | May 24 | Town Council | Ditto | Yes | No | |
| j | Social Media and Electronic Communication | May 24 | Clerk | May 24 | Town Council | Ditto | Yes | No | |

Internal Audit Summary Checklist Report for Central Milton Keynes Town Council Year Ending: 31 March 2023

| 1. Book-keeping | | | Comments and recommendation |
|-----------------|--------------------------------------------------------------------------------------|-----|----------------------------------------------------------------------------------------------------------------------------------------------|
| 1.1 | Ledgers maintained and up to date? | Yes | A review of all the ledgers in Rialtas Alpha software shows that accounts are balanced monthly and are up to date to the financial year-end. |
| 1.2 | Arithmetic correct? | Yes | Rialtas Alpha Software automatically checks for errors, plus additional spreadsheets are also automatic. |
| 1.3 | Evidence of internal controls? | No | Yes one councillor has been appointed, and has carried out reviews this year. |
| 1.4 | VAT evidence, recording and reclaimed? | Yes | The Council has reclaimed all VAT, last reclaimed 05.04.24 paperwork completed. The Clerk submits regular quarterly claims. |
| 1.5 | Payments in the ledger supported by invoice, authorised and minuted? | Yes | Rialtas Alpha Software matched to minutes and cheque book. |
| 1.6 | Are payments made by Direct Debit, standing order examined and approved for payment? | Yes | All invoices, debit cards, DD, SO, and cheques are presented to full council on the agenda. Paid monthly on receipts and payments. |
| 1.7 | Is S137 expenditure separately recorded and within statutory limits? | Yes | Used for grants and recorded on a separate spreadsheet and presented to Council. |
| 1.8 | Is S137 expenditure of direct benefit to the electorate? | Yes | All grants are discussed by the Council and monitored. £5000 budget. |

Internal Audit Summary Checklist Report for Central Milton Keynes Town Council Year Ending: 31 March 2023

| 2. Due Process | | Comments & Recommendation | |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2.1 | Standing Orders adopted since 2018? | Yes | Adopted in May 2018 as recommended by BALC and NALC, these are reviewed yearly and signed off at the AGM in May |
| 2.2 | Standing Orders reviewed during last financial year? | Yes | Reviewed every year at AGM or in between if required. |
| 2.3 | Financial Regulations adopted since 2018 (Incorporating provisions for securing competition and regulating tender process) and reviewed in last financial year? | Yes | Adopted a new set in Sept 2019 as recommended by BALC and NALC. These are reviewed yearly and signed off at the AGM in May. |
| 2.4 | Financial Regulations appropriately tailored to Council? | Yes | The Financial Regulations were last reviewed, adapted and approved by the Council and signed in May 2024 |
| 2.5 | Equality and Diversity policy adopted? | Yes | Signed May 2017, reviewed and signed yearly at the AGM in May. |
| 2.6 | RFO Appointed? | No | Paul Cranfield is the appointed Clerk and is responsible for both roles. |
| 2.7 | List of members' Interests held? | Yes | Member's interests are held in paper format in the office and are available in electronic form on MK Councils' main website. There are links in place on CMK Town Council website. |
| 2.8 | Agendas signed, Informative and displayed within 3 clear days' notice? | Yes | Agendas and minutes are prepared by the Clerk and displayed on the website and noticeboard. |
| 2.9 | Purchase orders raised for all expenditure? | Yes | Purchases for large orders or match funding are made with purchase orders. |
| 2.10 | Purchasing authority defined in Financial Regulations? | Yes | The Financial Regulations have been amended to reflect that the Clerk can make purchases with a debit card. This is reviewed regularly. |
| 2.11 | Legal Powers Identified in minutes or ledger? | No | Not necessary for smaller councils |
| 2.12 | Committee terms of reference exist and have been reviewed? | Yes | Planning Committee - Reviewed and agreed at AGM in May. |
| 2.13 | Are arrangements in place to prepare an accurate and timely statement of accounts in compliance with statutory obligations and proper practice? | Yes | The Clerk uses Rialtas software, and all accounts are updated monthly. Financial Regulations section 4 includes details of arrangements in place. |

Internal Audit Summary Checklist Report for Central Milton Keynes Town Council Year Ending: 31 March 2023

| 3. Risk Management | | Comments & Recommendation | |
|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3.1 | Does a scan of the minutes identify any unusual financial activity? | No | Minutes are prepared for all meetings of the Council, and all financials are presented to the councillors monthly. In addition, Agendas and minutes are displayed on the Council's website. |
| 3.2 | Is an annual risk assessment carried out? | Yes | Reviewed annually, last reviewed April 2024 |
| 3.3 | Is insurance cover appropriate and adequate? | Yes | Insurance is held with Zurich and is reviewed annually |
| 3.4 | Evidence of annual Insurance review? | Yes | Reviewed in May at Annual meeting and renewed in July 2024 |
| 3.5 | Internal financial controls documented and evidenced? | Yes | The Council has a risk assessment for Internal Controls and is reviewed yearly along with the Financial Regulations. |
| 3.6 | Minutes initialled, each page and overall signed (approval of all minutes is in accordance with legislation)? | Yes | All minutes are signed and initialled in accordance with the regulations. |
| 3.7 | Does a review of Council and Committee minutes (and supporting papers) indicate that no actions of a potentially unlawful nature are being considered? | Yes | A review of the minutes shows that no actions of a potentially unlawful nature are being considered. |
| 3.8 | Regular reporting and minuting of bank balances? | Yes | All four bank accounts are reported monthly to the Council. |
| 3.9 | S137 expenditure minuted? | Yes | All grants are presented to the Council and minuted. |
| 3.10 | Is an Investment Policy/strategy in accordance with the MHCLG guidance in plan? | Yes | In place since June 2023 |
| 3.11 | Are cheques or orders for payments signed by two elected members, or are controls in place to ensure safe and efficient payment arrangements? | Yes | All cheques are signed by two of the four named signatories on the bank account in accordance with the Financial Regulations. |
| 3.12 | Have those responsible for risk assessment and internal controls undertaken any appropriate training during the last two years? | Yes | Councillors have taken up the offer of training courses and completed them. |
| 3.13 | Is there a letter of engagement with the Internal Auditor (or purchase order/contract)? | Yes | Emails were sent between February and March 2024 |

Internal Audit Summary Checklist Report for Central Milton Keynes Town Council Year Ending: 31 March 2023

| 4. Budget | | Comments & Recommendation | |
|-----------|-------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4.1 | The annual Budget prepared and adopted by Council? | Yes | The Clerk prepared the detailed Budget and it was signed at the January 2023 Budget meeting by the Council. |
| 4.2 | Has the Budget been discussed and adopted by Council? | Yes | It is signed at the Annual Budget meeting in January each year. |
| 4.3 | General Reserve Policy in place? Note: are general reserves between 3 and 12 months of Net Revenue Expenditure | Yes | The Council's policy states three months reserved £15000.00 this amount is reviewed annually. |
| 4.4 | Level and purpose of earmarked or capital reserves reviewed? | Yes | The Council has three earmarked but not ringfenced funds, Community, Legal £50k and Landscaping £25k, Community facility £370k all accounts presented to Council monthly. |
| 4.5 | Is the actual spend v budget monitored during the year with corrective action taken when necessary? | Yes | The Clerk produced a spreadsheet to present to Council quarterly to track spending vs budget. |
| 4.6 | Any unexplained variances from the Budget? | No | N/A |
| 4.7 | Precept demand correctly minuted? | Yes | In January, the precept is applied for and on Agenda/ratified by Council. |
| 4.8 | Has a financial appraisal been undertaken before the commencement of any significant financial project? | Yes | At the Budget meeting in January 2024, it was agreed that there would be a small decrease in the precept, no new projects. |
| es4.9 | Have any loans of long-term liabilities been assessed for affordability and relevant approvals obtained? | No | N/A |

| 5. Employees and payroll | | Comments & Recommendation | |
|--------------------------|-------------------------------------------------------------|---------------------------|-------------------------------------------------------------------------------------------------------------------|
| 5.1 | Are contracts of employment in place? | Yes | The Clerk is on a combined contract for the Clerk role and RFO. |
| 5.2 | Tax code issued and in place? | Yes | Using an outside company for payroll CVS. |
| 5.3. | PAYE / NI evidence? | Yes | CVS sends monthly reports to the Council detailing all deductions. |
| 5.4 | Has Council approved salaries paid? | Yes | The Council approves the salary payments monthly and approves any increases by prior agreement on a yearly basis. |
| 5.5 | Has the Council met its pension obligations? | Yes | The Council uses Nest for the Clerk |
| 5.6 | Other payments reasonable and approved by Council? | Yes | Any payments are prepared and approved as per the Financial Regulations. |
| 5.7 | Does the Council have employers' liability cover? | Yes | Zurich insurance and reviewed and renewed yearly. 10 Million |
| 5.8 | Minimum wage paid for staff? | Yes | Clerks wages exceed the minimum wage and living wage. In addition, he is on the Bucks County Council spinal code. |
| 5.9 | Disciplinary, Grievance and Complaints procedures in place? | Yes | They are reviewed annually by Council in May. |

| 6. Asset Control | | Comments & Recommendation | |
|------------------|----------------------------------------------------------------|---------------------------|------------------------------------------------------------------------------------------|
| 6.1 | Does the Council keep a register of all material assets owned? | Yes | The Clerk is responsible for maintaining the asset register, which is reviewed annually. |
| 6.2 | Is the Asset Register complete and up to date? | Yes | Reviewed annually for the insurance |
| 6.3 | Value of individual assets included? | Yes | All assets have a value on the spreadsheet. |

Internal Audit Summary Checklist Report for Central Milton Keynes Town Council Year Ending: 31 March 2023

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|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------------------------------------------------------------|
| 6.4 | Are community assets listed in the register, e.g. Land? | N/a | N/a the Council do not own any land or buildings |
| 6.5 | Inspected for risk and health and safety (Pat tested) | Yes | Pat testing is done bi-annually and arranged by the Clerk. |
| 6.6 | If any assets have been disposed of, have appropriate procedures been followed for disposal and for the use of resulting capital receipts, if applicable? | Yes | |

| 7. Banking and Reconciliation | | Comments & Recommendation | |
|-------------------------------|------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------------------------------------------------------------------------------|
| 7.1 | Is there a bank reconciliation for each account? | Yes | All four bank accounts are reconciled monthly and presented to Council. |
| 7.2 | Reconciliation carried out on receipt of the statement and reviewed by authority members? | Yes | All three Lloyds accounts are presented monthly to the Council, and the Public Sector Community Account. |
| 7.3 | Any unexplained balancing entries in any reconciliation? | N/a | All accounts are balanced every month. |
| 7.4 | Is the bank mandate up to date and approved by members? | Yes | Reviewed yearly at the AGM in May, Four signatures were held, two required on cheques. |
| 7.5 | Has the authority approved the setting up of any new bank accounts and/or pooling/sweeping of funds? | No | |
| 7.6 | If held, do corporate credit cards have defined limits and are they cleared monthly by direct debit? | N/a | The Clerk holds only a Debit card in accordance with the Financial Regulations. |

| 8. Year-End Procedures | | Comments & Recommendation | |
|------------------------|-----------------------------------------------------------|---------------------------|-----------------------------------------------------------------------------------------------------------------------|
| 8.1 | Year-end accounts prepared on a correct accounting basis? | Yes | All accounts, including year-end accounts, are prepared on the Rialtas Alpha system on a Receipts and Payments basis. |

Internal Audit Summary Checklist Report for Central Milton Keynes Town Council Year Ending: 31 March 2023

| | | | |
|-----|-----------------------------------------------------------------------------|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8.2 | Do bank statements and ledgers reconcile? | Yes | All ledgers have been reconciled to the bank statements as of 31.03.24 and verified. The Year-end accounts will be approved at the April/May meeting of the Council. |
| 8.3 | The underlying financial trail from records to presented accounts? | Yes | The Rialtas Alpha system, along with minutes, provides a robust financial trail and factual reporting. |
| 8.4 | Where applicable, are debtors and creditors adequately recorded? | Yes | There are no known debtors to the Council. |
| 8.5 | Has Council agreed, signed and minuted sections 1 & 2 of the annual return? | No | The Annual Return will be presented to Council at the June meeting for signing in accordance with the required submission dates. |

| 9. Miscellaneous | | Comments & Recommendation | |
|------------------|------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------------------------------------------------------------------------------------------|
| 9.1 | Has the Council adopted a Code of Conduct? | Yes | The Council last reviewed in May 2024 and will be presented to Council for review this May. |
| 9.2 | Is eligibility for the General Power of Competence properly evidenced? | N/A | N/a |
| 9.3 | Do arrangements for the public inspection of records exist? | Yes | The AGAR and declaration are published yearly on the Council's website and noticeboard, and copies are held on file. |
| 9.4 | Was the Annual Parish Council meeting held within the required timescales? | Yes | The Town Councils Annual meetings are held in May. |
| 9.5 | Is a Complaints Procedure in place? | Yes | This policy is reviewed yearly in May. |
| 9.6 | Is a Freedom of Information Policy in place? | Yes | This policy is reviewed yearly in May. |
| 9.7 | Have any significant events occurred during the financial year that need to be reflected in the statement of accounts? | No | n/a |

| 10. Trust funds, Inc Charities, where Council is the sole managing trustee | | Comments & Recommendation | |
|----------------------------------------------------------------------------|--------------------------------------------------------------------------------------|---------------------------|--|
| 10.1 | Charities, reported and accounted separately? | N/a | |
| 10.2 | Have the Charity accounts been separately audited? | N/a | |
| 10.3 | Have the Charity accounts and Annual Return been filed within the legal time limits? | N/a | |

| 11. Burial Authorities | | Comments & Recommendation | |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----|
| 11.1 | All money received corresponds with the number of burials/cremations recorded and memorial permits issued? | | N/A |
| 11.2 | Are fees levied in accordance with the Council's approved scale of fees and charges? | | N/A |
| 11.3 | Have all statutory books been kept safe and up to date? For example, if electronic copies are held, are these backed up regularly? | | N/A |
| 11.4 | Do all Internment of ashes have a certificate of cremation? | | N/A |
| 11.5 | Have all necessary permits, permissions and transfer of Exclusive Burial Right (EBR) been completed correctly, documented and approved? | | N/A |

| 12. Income controls and debt collection | | Comments & Recommendation | |
|-----------------------------------------|------------------------------------------------------------------------------|---------------------------|------------------------------------------------------------------|
| 12.1 | Is Income properly recorded and prompted banked? | yes | |
| 12.2 | Does the precept recorded agree to the Council Tax authority's notification? | Yes | Yes, reviewed and verified. Recorded 27/1/23 sent to MK Council. |
| 12.3 | Are security controls over cash adequate and effective? | N/a | |
| 12.4 | Are debt monitoring arrangements in place? | N/a | |

| 13. Petty Cash | | Comments & Recommendation | |
|----------------|----------------------------------------------------------------------------------|---------------------------|--|
| 13.1 | Is all petty cash spent recorded and supported by VAT receipts where applicable? | N/a | |
| 13.2 | Is petty cash expenditure reported to Council? | N/a | |
| 13.3 | Is petty cash reimbursement carried out regularly? | N/a | |

| 14. Email, Websites, IT and Data Protection | | Comments & Recommendation | |
|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------------------------------------------------------------------------|
| 14.1 | Does the Council use secure email systems and gov.uk addresses for all employees and councillors rather than relying on personal email addresses? | Yes | The Councillors and Clerk are issued with Gov.uk email address |
| 14.2 | Are all electronic files backed up? | Yes | Yes, the Council uses Google docs. |
| 14.3 | Is the Council correctly registered with the Information Commissioners Office (ICO) as a Data Controller for the provision of council services? Is DPO listed on Certificates? | Yes | Yes, all certificates are held. |
| 14.4 | Is an IT, Social Media Policy in place? | Yes | Reviewed yearly in May 2024. |
| 14.5 | Is the Council's website accessible? | Yes | Maintain and accessible. The Council's accessibility statement was last updated in September 2020. |

| Internal and External Auditor's Recommendations – Have points raised at the last Internal and External Audit been addressed? | | |
|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|
| Pre Ref | Action Recommended | Action taken and Visible |
| | <p>Precept and reserves: I noted that the Council has reduced its Precept request this year, but its bank accounts/reserves are still rising considerably.</p> <p>They have £350k earmarked for new accommodation, but that still leaves a substantial amount of funds (over four years of total expenditure); this year, their Precept was over twice the amount of their budget.</p> <p>I recommend that the Council decrease its precept request by at least 50% next year, especially given all the residential construction currently taking place. This will substantially increase the amount they receive.</p> <p>The Clerk had suggested this two years running, but the Councillors' have voted for a smaller decrease this year.</p> | <p>Emailed the Clerk in addition to this report.</p> |
| 4.3 | <p>The Council's policy states three months reserved £15000.00 this amount is reviewed annually.</p> <p>Small advisory to the clerk to increase this to £25000.00 as their budget is now £100k.</p> | <p>Advised Paul via email.</p> |

Internal Audit Summary Checklist Report for Central Milton Keynes Town Council Year Ending: 31 March 2023

| Annual Return | | Year Ending 31.03.23 | Year Ending 31.03.2 |
|--------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------------------------------------------------------------------|
| 1 | Balances brought forward | 486099 | 610105 |
| 2 | + Annual Precept | 182918 | 218238 |
| 3 | + Total other receipts | 6929 | 18116 |
| 4 | - Staff Costs | 25758 | 27449 |
| 5 | - Loan Interest / Capital repayments | 0 | 0 |
| 6 | - Total other payments | 40083 | 46669 |
| 7 | Balances carried forward | 610105 | 772341 |
| 8 | Total cash and investments | 610105 | 772341 |
| 9 | Total fixed assets and long-term assets | 4033 | 4280 |
| 10 | Total borrowings | 0 | 0 |
| 11 | Section 4 Annual return figures completed and cross-referenced? | Yes | Yes |
| | | | |
| Exercise of Public Rights – Previous year | | Comments & Recommendation | |
| | | | |
| Were the following published on the Council's website? | | | |
| 1 | All sections of the AGAR | Yes | 04/05/2023 23/060. This years will be signed off in June 2024 |
| 2 | A declaration that the status of the statement of accounts was unaudited | Yes | Declaration included in the statement setting out how public rights can be exercised. |
| 3 | A statement setting out details of how public rights can be exercised | Yes | Displayed 05.06.23 – 14.07.23 |
| 4 | A notice of the conclusion of the external auditors' review of the AGAR with relevant accompanying information | Yes | PKF Littlejohn LLP 25.07.23 |
| 5 | Internal Auditors Report | Yes | 22.04.23 |

| Transaction Spot Checks | | | | | |
|-------------------------|--------------|------------------|-------------------|--------------------------|---|
| Check No. | 1 | 2 | 3 | 4 | 5 |
| Transaction Type | | SO/ Invoice | Debit Card | Invoice | |
| Supplier/Customer | MK Community | MK Community F | Electra | Samantha Carmichael | |
| Invoice No. | 2165 | | | | |
| Invoice Date | 15.01.24 | 11.10.24 | 11/10/23 | 12.07.23 | |
| Goods/Service Supplied | Room hire | Office Rental | Community day out | Newsletter Copywriting | |
| Item/Budget Heading | Planning | General - Offive | Sundries | Communication/Newsletter | |
| Ref/Cheque No. | 001475 | Standing Order | Debit Card | 1446 | |
| Order Minute Ref. | 24/006 | | | | |
| Delivery evidence | | | | | |
| Payment minute ref | 24/006 | 23/128 | 20/143 | 23/101 | |
| Payment Value | 84.00 | 606.90 | 159.00 | 600.00 | |
| Timely Payment | Yes | Yes | Yes | Yes | |
| VAT recorded | Yes | Yes | Yes | n/a | |
| S137 or power recorded | | | | | |
| Asset reg. | | | | | |
| Pass | | | | | |

| Comments |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Overall, the internal audit for CMK Town Council is: VERY GOOD</p> <p>There was one minor adjustments/notes that the Clerk will look into. But the major one being the amount of reserves and precept request.</p> <p>Based on this audit, I have concluded that the Town Council has maintained an effective internal process regarding the financial and internal controls. Therefore, I have completed and signed the "Annual Internal Audit Report" in this year's AGAR, concluding that the Town Council has met a good standard.</p> |

Internal Audit Summary Checklist Report for Central Milton Keynes Town Council Year Ending: 31 March 2023

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| Acknowledgements |
| I want to thank the Clerk for having all documents ready for the audit, and I greatly appreciated his time and effort. |
| Notes for External Auditor, if any. |
| No petty cash was held. No cemeteries or burials No charities. |

| Internal audit carried out by: | Signed | Print: |
|---------------------------------------|---------------------|------------------|
| Annual Audit | <i>H S Mortimer</i> | Helen S Mortimer |
| Dated. | 17.05.24 | |

| For Internal auditor's use, only | |
|----------------------------------------------------------------|-----------------|
| Annual Internal Audit Report form completed and signed. | 17.05.24 |
| Internal Audit report sent to Council. | 17.05.24 |