

SDH Accountancy & Audit Services

Principal Sue Hackett

Grand Barn One
Brandiston
Norfolk NR10 4PJ

E mail: sdhaccts@icloud.com

Date 2 April 2025

Dear Jane,

RE: MORETON SAY PC INTERNAL AUDIT 24/25 – FINAL REPORT LETTER

I have now completed the outstanding internal control objectives which support the Annual Internal Audit Report on page 3 of the AGAR. The AIAR has been completed positively with the exception of objectives K and M, which were explained in my interim report.

The following supports my conclusions with regard to D,H & J:

Internal Control Objective	Evidence	Achieved
D. Reserves are appropriate.	Balance of funds at Year End 31/3/2025 £ 22,353 This was considered reasonable, given that the Council had received a significant CIL payment in year £17,756, which has been ring fenced.	Yes
H. Asset and investment registers were accurate and properly maintained.	The Asset Register as at 31/3/25 has been updated to reflect asset purchases and disposals(e.g. new laptop & AED). Assets are valued as per JPAG guidance. No investment register is required.	Yes
J Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	The AGAR and yearend accounting statement for the year has been prepared accurately on a receipts and payments basis, agrees with the cash book, year end bank reconciliation, (which was checked to bank statements and the excel cash book), HMRC payroll reports and the Fixed Asset Register. Sample testing supports that the audit trail to underlying records is adequate. The Variance Report was also agreed to the AGAR.	Yes

The Council is due a limited assurance audit by external audit as total receipts and total payments have exceeded the £25,000 threshold. I trust that the Council will find both reports useful when considering their responses to Section 1 of the AGAR, in particular Statement 4.

Best Wishes *Sue Hackett*