

INTERNAL AUDIT CHECKLIST FOR UNSTONE PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2024

Further to the Internal Audit of Accounts I carried out on 23rd April 2024 I confirm that the annual audit was carried out in accordance with the suggested approach contained in the “Governance and Accountability for Smaller Authorities in England – A Practitioners’ Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements 2023/24”. Page 3 of the 2023/24 AGAR form has been signed off accordingly.

Signed Brian Wood
East Midlands Audit Services Ltd

23rd April 2024

| 1. Book Keeping | | | Comments |
|-----------------|---|-----|----------|
| 1.1 | Spreadsheet maintained and up to date? | Yes | |
| 1.2 | Arithmetic correct? | Yes | |
| 1.3 | Evidence of Internal Control? | Yes | |
| 1.4 | VAT evidence, recording and reclaimed? | Yes | |
| 1.5 | Payments in ledger supported by invoices, authorised and minuted? | Yes | |
| 1.6 | S137 separately recorded and within limits? | Yes | |
| 1.7 | S137 expenditure of direct benefit to electorate? | Yes | |

| 2. Due Process | | | Comments |
|----------------|---|-----|----------|
| 2.1 | Standing Orders adopted (inc GDPR)? | Yes | |
| 2.2 | Standing Orders reviewed at annual meeting? | Yes | |
| 2.3 | Financial Regulations adopted? | Yes | |
| 2.4 | FRs properly tailored to council? | Yes | |
| 2.5 | Equal Opportunities policy adopted? | Yes | |
| 2.6 | RFO appointed? | Yes | |
| 2.7 | List of member interests held? | Yes | |
| 2.8 | Agendas signed, informative and displayed with 3 clear days’ notice ? | Yes | |
| 2.9 | Purchasing authority defined in FRs? | Yes | |
| 2.10 | Legal powers identified in minutes and/or cashbook? | Yes | |
| 2.11 | Committee terms of reference exist and have been reviewed for Committees? | N/A | |
| 2.12 | Council/Councillors contact details on line? | Yes | |
| 2.13 | GDPR Privacy Policy on web site ? | Yes | |

| 3. Risk Management | | | Comments |
|---------------------------|--|-----|-----------------|
| 3.1 | Does scan of minutes reveal any unusual activity? | No | |
| 3.2 | Annual risk assessment carried out? | Yes | |
| 3.3 | Insurance cover appropriate and adequate? | Yes | |
| 3.4 | Evidence of annual insurance review? | Yes | |
| 3.5 | Internal financial controls documented and evidenced? | Yes | |
| 3.6 | Minutes initialled, each page identified and overall signed? | Yes | |
| 3.7 | Regular reporting and minuting of bank balance? | Yes | |
| 3.8 | S137 expenditure minuted? | Yes | |
| 3.9 | Up to date Risk Management Scheme? | Yes | |

| 4. Budget | | | Comments |
|------------------|---|-----|-----------------|
| 4.1 | Annual budget to support precept? | Yes | |
| 4.2 | Has budget been discussed and adopted by council? | Yes | |
| 4.3 | Any reserves earmarked? | Yes | |
| 4.4 | Any unexplained variances from budget? | No | |
| 4.5 | Precept demand correctly minuted? | Yes | |

| 5. Payroll – Clerk | | | Comments |
|---------------------------|---|-----|-----------------|
| 5.1 | Contract of employment? | Yes | |
| 5.2 | Tax code issued / contracted out? | Yes | |
| 5.3 | PAYE / NI evidence? | Yes | |
| 5.4 | Has council approved salary paid? | Yes | |
| 5.5 | Pension provision in place or Opt out? | Yes | |
| 5.6 | Other payments reasonable and approved by council? | Yes | |
| 5.7 | Complaints procedure in place? | Yes | |
| 5.8 | Current Grievance and Disciplinary procedures in place? | Yes | |

| 6. Payroll – Other | | | Comments |
|---------------------------|---|-----|-----------------|
| 6.1 | Contract of employment? | Yes | |
| 6.2 | Does council have public liability cover? | Yes | |
| 6.3 | Tax code(s) issued? | Yes | |
| 6.4 | Minimum wage paid? | Yes | |

| 7. Asset Control | | | Comments |
|-------------------------|--|-----|-----------------|
| 7.1 | Does council keep a register of all material assets owned? | Yes | |
| 7.2 | Is asset register up to date? | Yes | |
| 7.3 | Value of individual assets included? | Yes | |
| 7.4 | Inspected for risk and H & S ? | Yes | |

| 8. Bank Reconciliations | | | Comments |
|--------------------------------|---|-----|-----------------|
| 8.1 | Is there a bank reconciliation for each account? | Yes | |
| 8.2 | Reconciliation carried out on receipt of statement? | Yes | |
| 8.3 | Any unexpected balancing entries in any reconciliation? | No | |

| 9. Year End Procedures | | | Comments |
|-------------------------------|---|-----|-----------------|
| 9.1 | Year-end accounts prepared on correct accounting basis? | Yes | |
| 9.2 | Bank statements and ledger reconcile? | Yes | |
| 9.3 | Underlying financial trail from records to presented accounts? | Yes | |
| 9.4 | Where appropriate, debtors and creditors properly recorded? | Yes | |
| 9.5 | Has council agreed, signed and minuted sections 1 & 2 of the annual return? | Yes | |
| 9.6 | Public Rights provision current ? | Yes | |
| 9.7 | Was External Audit exemptions correctly declared.? | Yes | |

| 10. Miscellaneous | | | Comments |
|--------------------------|--|-----|-----------------|
| 10.1 | Have points raised at the last audit been addressed? | N/A | |
| 10.2 | Has the council adopted a Code of Conduct ? | Yes | |
| 10.3 | Is eligibility for General Power of Competence properly evidenced? | No | |
| 10.4 | Are all electronic files backed up? | Yes | |
| 10.5 | Do arrangements for public inspection of council's records exist? | Yes | |
| 10.6 | Public Rights Provision adopted? | Yes | |
| 10.7 | Complaints Procedure Adopted ? | Yes | |
| 10.8 | Are Training Records kept ? | Yes | |
| 10.9 | Website Accessibility Statement adopted? | Yes | |

| 11. Charities | | | Comments |
|----------------------|---|-----|-----------------|
| 11.1 | Charities reported, accounted and filed separately? | N/A | |

| | | |
|----------------------|-----------------------|----------------|
| Payee invoice check | Broadfield Motors Ltd | Chubb |
| Ledger date | 27.06.2023 | 05.02.2024 |
| Item/Budget heading | Parish Maintenance | Community Hall |
| Ref/cheque no. | BACS | BACS |
| Payment minute ref | 188/23 | 53/24 |
| Invoice value | £102.35 | £400.68 |
| Minute value | £102.35 | £400.68 |
| Payment value | £102.35 | £400.68 |
| Bank Statement value | £102.35 | £400.68 |
| Timely payment | Yes | Yes |
| VAT recorded | Yes (£17.05) | Yes (£66.78) |
| S137 recorded | N/A | N/A |
| S137 minuted | N/A | N/A |
| Notes | | |

| Annual Return (Page 5) | | | |
|-------------------------------|--|---------------------------|---------------------------|
| | | Year ending 31 March 2023 | Year ending 31 March 2024 |
| | | £ | £ |
| 1 | Balances brought forward | 30257 | 28038 |
| 2 | Annual precept | 85325 | 86012 |
| 3 | Total other receipts | 74529 | 38621 |
| 4 | Staff costs | 48998 | 47914 |
| 5 | Loan interest/capital repayments | 0 | 8830 |
| 6 | Total other payments | 113075 | 59848 |
| 7 | Balances carried forward | 28038 | 36079 |
| 8 | Total cash and investments | 28038 | 36079 |
| 9 | Total fixed assets and long term investments and assets | 778900 | 779823 |
| 10 | Total borrowings | 30000 | 22500 |
| 11 | Section 4 annual return figures completed and cross referenced | Yes | Yes |

NOTES

The Clerk and/or RFO should certify the accounts before the full council approves them.

The Notice for the public inspection period must detail that it is for a single period of 30 working days and must include the first ten days of July (ie 03.06 – 12.07 or 01.07- 09.08)