

INTERNAL AUDIT SERVICE FOR CLINT CUM HAMLETS PARISH COUNCIL

AUDIT PROGRAMME – PERIOD ENDING : 31 MARCH 2024

I certify that I have carried out the tests detailed below in accordance with the suggested approach contained in the 2011 edition of "Governance and Accountability in Local Councils in England and Wales – A Practitioners Guide".

Signed  Date 23 '4 ' 2024

Name & qualifications MR. ANDREW BOSMANS BA (HONS)
APPROVED SLCC AND LISTED YLCA
INTERNAL AUDITOR

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Previous Internal Audit Report	Do the minutes record that Council has considered the Internal Audit Report for the previous year and the matters arising addressed?	<input checked="" type="checkbox"/>		
Proper bookkeeping	Is the cashbook maintained and up to date?	<input checked="" type="checkbox"/>		
	Is the cashbook arithmetically correct?	<input checked="" type="checkbox"/>		
	Is the cashbook regularly balanced?	<input checked="" type="checkbox"/>		
Standing Orders and Financial Regulations	Has the Council formally adopted Standing Orders and Financial Regulations?	<input checked="" type="checkbox"/>		
	Has a Responsible Financial Officer been appointed?	<input checked="" type="checkbox"/>		
	Have items or services above a de minimis amount been competitively purchased?	<input checked="" type="checkbox"/>		
	Are payments in the cashbook supported by invoices and have they been authorised and minuted?	<input checked="" type="checkbox"/>		
	Has VAT on payments been identified, recorded and reclaimed?	<input checked="" type="checkbox"/>		LATEST TO BE RECLAIMED
	Is Section 137 expenditure separately recorded and within statutory limits?			NOT APPLICABLE
Risk Management Arrangements	Does a scan of the minutes identify any unusual activity?		<input checked="" type="checkbox"/>	

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Risk Management Arrangements (contd)	Do the minutes record the Council carrying out an annual risk assessment?	✓		NEEDS REVISITING
	Is insurance cover appropriate and adequate?	✓		
	Are internal financial controls documented and regularly reviewed?	✓		
Budgetary Controls	Has the Council prepared an annual budget in support of its precept?	✓		
	Is actual expenditure against the budget regularly reported to Council?	✓		
	Are any significant variances from budget explained?	✓		
Income Controls	Is income properly recorded and promptly banked?	✓		
	Does the precept recorded in the cashbook agree to the Council Tax Authority's notification?	✓		
	Are security controls over cash adequate and effective?	}		
Petty Cash Procedures	Is petty cash spent recorded, and supported by receipts?			NOT APPLICABLE
	Is petty cash expenditure reported to each Council Meeting?			
	Is petty cash reimbursement carried out regularly?	}		
Payroll Controls	Do salaries paid agree with those approved by Council?	✓		OLD CLERK LEAVING & NOW
	Are any other payments to the Clerk/other staff reasonable and approved by Council?	✓		CLERK APPOINTED

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Payroll Controls (contd)	Has PAYE/NIC been properly operated by the Council as an employer?	✗		
Assets Controls	Do all employees have contracts of employment with clear terms + conditions?	✗		
	Does the Council keep an Assets Register of all material assets owned?	✗		
	Are the Assets & Investments Register up to date?	✗		
	Do asset insurance valuations agree with those in the Asset Register?			NOT DETERMINED ASSURED COVER IS
Bank Reconciliation	Is there bank reconciliation for each bank account?	✗		ADEQUATE - SEEN INS. PAID
	Is the bank reconciliation carried out regularly on the receipt of statements?	✗		
	Are there any unexplained balancing entries in any reconciliation?		✗	
	Is the value of investments summarised on the reconciliation?	✗		
Year-End Procedures	Are year-end accounts prepared on the correct accounting basis?	✗		
	Do accounts agree with the cashbook?	✗		
	Is there an audit trail from underlying financial records to the accounts?	✗		
	Where appropriate, have debtors and creditors been properly recorded?			NOT APPLICABLE

AUDIT EASY TO FOLLOW, QUESTIONS SUITABLY ANSWERED AND ON THE BASIS OF THE INFORMATION PROVIDED EVERYTHING IS ORDERLY AND NO UNDERLYING PROBLEMS REPORTED OR SUSPECTED

