

INTERNAL AUDIT SERVICE FOR CLINT CUM HAMLETS PARISH COUNCIL

AUDIT PROGRAMME – PERIOD ENDING : 31 MARCH 2025

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 27 / 4 / 2025

Name & qualifications MR. ANDREW BOSMANS B.A. HONS

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"/>		TO BE RECLAIMED
	Is Section 137 expenditure separately recorded and within statutory limits?			NO 137
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?	<input checked="" type="checkbox"/>		
	Is insurance cover appropriate and adequate?	<input checked="" type="checkbox"/>		WITH ZURICH INS.
	Are internal financial controls documented and regularly reviewed?	<input checked="" type="checkbox"/>		
Budgetary Controls	Has the Council prepared an annual budget in support of its precept?	<input checked="" type="checkbox"/>		
	Is actual expenditure against the budget regularly reported to Council?	<input checked="" type="checkbox"/>		
	Are any significant variances from budget explained?	<input checked="" type="checkbox"/>		
Income Controls	Is income properly recorded and promptly banked?	<input checked="" type="checkbox"/>		
	Does the precept recorded in the cashbook agree to the Council Tax Authority's notification?	<input checked="" type="checkbox"/>		
	Are security controls over cash adequate and effective?	<input checked="" type="checkbox"/>		
Petty Cash Procedures	Is petty cash spent recorded, and supported by receipts?	}		NO
	Is petty cash expenditure reported to each Council Meeting?			PETTY CASH
	Is petty cash reimbursement carried out regularly?			
Payroll Controls	Do salaries paid agree with those approved by Council?	<input checked="" type="checkbox"/>		CONSISTENT
	Are any other payments to the Clerk/other staff reasonable and approved by Council?	<input checked="" type="checkbox"/>		

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Payroll Controls (contd)	Has PAYE/NIC been properly operated by the Council as an employer?	<i>d</i>		HMRC PAID PROMPTLY
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?	<i>d</i>		
	Are the Assets & Investments Register up to date?	<i>d</i>		
	Do asset insurance valuations agree with those in the Asset Register?	<i>d</i>		
Bank Reconciliation	Is there bank reconciliation for each bank account?	<i>d</i>		
	Is the bank reconciliation carried out regularly on the receipt of statements?	<i>d</i>		MONTHLY
	Are there any unexplained balancing entries in any reconciliation?		<i>d</i>	
	Is the value of investments summarised on the reconciliation?	<i>d</i>		
Year-End Procedures	Are year-end accounts prepared on the correct accounting basis?	<i>d</i>		
	Do accounts agree with the cashbook?	<i>d</i>		
	Is there an audit trail from underlying financial records to the accounts?	<i>d</i>		
	Where appropriate, have debtors and creditors been properly recorded?			NOT APPLICABLE

GOOD AUDIT TRAIL, VERY INFORMATIVE WEBSITE
ON THE BASIS OF THE INFORMATION PROVIDED THE
ACCOUNTS ARE IN ORDER

C. Brown

27/4/2025