

ANNUAL INTERNAL AUDIT – Irthington PC 2021-2022

SUBJECT	TEST	SATISFACTORY?	NOTES	REPLY
Standing Orders	1. Has the Council Committee formally adopted standing orders and financial regulations?	Yes		
	2. Have levels of delegation been correctly authorised?	Yes		
	3. Have items or services above a deminimis amount been competitively purchased?	Yes	Quotes x 3 requested but only 1 received for fencing work.	
Risk management arrangements	1. Do the minutes record the Council carrying out annual risk assessments?	Yes	April 2022.	
	2. Are financial controls documented and regularly reviewed?	Yes		
Income controls	1. Does the precept recorded in the cash-book agree to the District Council's notification?	Yes		
	2. Are security controls over cash adequate and effective?	Yes		
Budgetary Controls	1. Has the Council prepared an annual budget in support of its plans?	Yes.		
Payroll Controls	1. Do salaries paid agree with those approved by the Council?	Yes	As per NJC and basic PAYE tools.	
	2. Are other payments to the Clerk reasonable and approved by the Council?	Yes		
	3. Has PAYE/NIC been properly operated by the Council?	Yes		

Assets Control	<p>1. Are the Assets/Property Registers up to date?</p> <p>2. Is insurance cover appropriate and adequate?</p>	<p>Yes</p> <p>Yes</p>		
Year End Procedures	<p>1. Are year-end accounts prepared on the correct accounting basis?</p> <p>2. Do accounts agree with the cash book?</p> <p>3. Is there an audit trail from underlying financial records?</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p>	Receipts + payments	
Bookkeeping	<p>1. Is the cash book maintained & up to date?</p> <p>2. Is the cash book arithmetically correct?</p> <p>3. Is the cash book regularly balanced?</p> <p>4. Are receipts & invoices easily identified in cash book?</p> <p>5. Are there vouchers for all transactions?</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	Numbered	
Payment Controls	<p>1. Are payments in the cash book supported by invoices, authorisation (person or minutes)?</p> <p>2. Is s137 expenditure separately recorded and within statutory limits?</p>	<p>Yes</p> <p>Yes</p>	<p>All on agenda for agreement.</p> <p>None during year</p>	
Transparency Code	<p>1. Are all documents to conform with the data transparency code listed on the PC website</p>	<p>Yes</p>		

Risk Management Arrangements	1. Does a scan of the minutes identify any unusual financial activity?	No unusual activity.		
Statement of Account	1. Is the monthly statement of account presented to the Council?	Yes	monthly	
Budgetary Controls	1. Is actual expenditure against the budget regularly reported to the Council? 2. Are there any significant variances from the budget? Have these been explained?	Yes Yes	Quarterly Other receipts explained.	
Income Controls	1. Is income properly recorded and promptly banked?	Yes.		
Petty Cash Procedures	1. Is all petty cash spent recorded and supported by invoices/receipts? 2. Is petty cash expenditure reported to each Council meeting?	N/A N/A		
Bank Reconciliation	1. Is bank reconciliation carried out regularly on the receipt of statements? (Monthly and by someone other than the Clerk) 2. Are there any unexplained balancing entries in any reconciliation?	Yes No	Bank reconciliation signed off by a member of the PC at monthly meeting	
Software Control	1. Are back up disks used? Where are they stored?	Yes	One Drive: Word. USB: Excel.	

Prepared By Internal Auditor.....JBatey.....

Date 27/04/22

Replies approved by.....Ane Jordan..... Council member

Date 4/5/22

.....Ane Jordan.....(signature)