

ANNUAL INTERNAL AUDIT – Irthington PC 2022-2023

SUBJECT	TEST	SATISFACTORY?	NOTES	REPLY
Standing Orders	1. Has the Council Committee formally adopted standing orders and financial regulations?	Yes	Minuted  Approval sought - limits in place	
	2. Have levels of delegation been correctly authorised?	Yes		
	3. Have items or services above a de minimis amount been competitively purchased?	Yes		
Risk management arrangements	1. Do the minutes record the Council carrying out annual risk assessments?	Yes.	Reviewed annually.	
	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	No cash movement	
	2. Are security controls over cash adequate and effective?	N/A		
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	No other payments  HMRC PAYE online	
	2. Are other payments to the Clerk reasonable and approved by the Council?	N/A		
	3. Has PAYE/NIC been properly operated by the Council?	Yes.		

<p>Assets Control</p>	<p>1. Are the Assets/Property Registers up to date? 2. Is insurance cover appropriate and adequate?</p>	<p>Yes Yes.</p>	<p>Fixed Asset register.</p>	
<p>Year End Procedures</p>	<p>1. Are year-end accounts prepared on the correct accounting basis? 2. Do accounts agree with the cash book? 3. Is there an audit trail from underlying financial records?</p>	<p>Yes Yes Yes.</p>		
<p>Bookkeeping</p>	<p>1. Is the cash book maintained &amp; up to date? 2. Is the cash book arithmetically correct? 3. Is the cash book regularly balanced? 4. Are receipts &amp; invoices easily identified in cash book? 5. Are there vouchers for all transactions?</p>	<p>Yes Yes Yes Yes Yes</p>	<p>Numbered</p>	
<p>Payment Controls</p>	<p>1. Are payments in the cash book supported by invoices, authorisation (person or minutes)? 2. Is s137 expenditure separately recorded and within statutory limits?</p>	<p>Yes.</p>		
<p>Transparency Code</p>	<p>1. Are all documents to conform with the data transparency code listed on the PC website</p>	<p>Yes</p>	<p>Seen.</p>	

Risk Management Arrangements	1. Does a scan of the minutes identify any unusual financial activity?	No	No unusual activity.	
Statement of Account	1. Is the monthly statement of account presented to the Council?	Yes	website complies with transparency code. 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  None.		
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.  None	all reconciled.	
Software Control	1. Are back up disks used? Where are they stored?	Yes.	USB & one Drive.	

Prepared By Internal Auditor... J Batey .....

Date 10/05/23 ..

Replies approved by... ANNE JORDAN' .....

Council member

Date 11/5/23 ..

Anne Jordan .....(signature)