INTERNAL AUDIT FOR Stainton Parish Council

PERIOD ENDING 31st March 2022

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 Accountabily in Local Councils in England & Wales -A Practioners Guide'

Signed M.E.Hoyes

Name Mr Michael E Hoyes

1	2	3	4	5
Internal Control	Tests	Initial Yes	Initial No	Comments -date checked
Previous internal Audit Report	Do the minutes record that Council has considered the internal audit report for the previous year end the matters arising addressed	yes		
Proper Bookkeeping	Is the cash book maintained and up to date	yes		
	Is the cash book arithmetically correct		no	no cash is handled
	Is the cash book regularly balanced		no	no cash is handled
Standing Orders & Financial Regulations	Has the Council formally adopted Standing Orders and Financial Regulations	yes		
	Has a Responsible Financial Officer been appointed?	yes		
	Have items or services, above de minimis amount been competitively purchased	yes		
	Are the payments in the cash book supported by invoices and have been authorised and minuted	yes		
	Has the VAT on payments been identified, recorded and reclaimed	yes		
	Is Section 137 expenditure separately recorded and within statutory limits	yes		
Risk Management arrangements	Does a scan of the minutes identify any unusual activity		no	
	Do the minutes record the Council carrying out an annual risk assessment	yes		
	Is Insurance cover appropriate and adequate	yes		
	Are internal financial controls documented and regularly reviewed	yes		
Budgetary Controls	Has the Council prepared an annual budget in support of its precept	yes		
	Is actual expenditure against budget regularly reported to Council	yes		
	Are any significant variances to the Budget explained		no	No significant variances
Income controls	Is income properly recorded and promptly banked	yes		
	Does the precept recorded in the cash book agree to the Council Tax authority's notification	yes		
Income controls cont'd	Are security controls over cash adequate and effective		no	no cash is handled
Petty Cash Procedures	Is petty cash spent recorded and supported by receipts		no	no cash is handled
	Is Petty cash expenditure reported at each Council meeting		no	no cash is handled
	Is Petty cash reimbursement carried out regularly		no	no cash is handled
Payroll Controls	Do salaries paid agree with those approved by Council	yes		
	Has PAYE/NIC been properly operated by the Council as an Employer	yes		
	Do all employees have contracts of employment with clear Terms and conditions	yes		
Asset Controls	Does the Council keep an Assets Register of all material assets owned	yes		
	Are the Assets and Investments register up to date	yes		
	Do Asset Insurance valuations agree with those in the Asset Register	yes		
Bank Reconciliations	Is there bank reconciliation for each bank account	yes		
	Is the bank reconciliation carried out regularly on the receipt of statements	yes		
	Are there any unexplained balancing entries in any reconciliation		no	
	Is the value of investments summarised on the reconciliation	yes		
Year End Procedures	Are Year end accounts prepared on the correct accounting basis	yes		
	Do the accounts agree with the cash book		no	no cash is handled
	Is there an audit trail from underlying financial records to the accounts	yes		
	Where appropriate, have debtors and creditors been properly recorded	yes		