INTERNAL AUDIT FOR	StaintonParish Council			
PERIOD ENDING	31st 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 Accountabily in Local Councils in England & Wales -A Practioners Guide'				
Signed	M E Hoyes			
Name	M 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 yearend the matters arising addressed	√		
Proper Bookkeeping	Is the cash book maintained and up to date	√		
	Is the cash book arithmetically correct	√		
	Is the cash book regularly balanced	√		
Standing Orders & Financial Regulations	Has the Council formally adopted Standing Orders and Financial Regulations	√		
	Has a Responsible Financial Officer been appointed?	√		
	Have items or services, above de minimis amount been competitively purchased	√		
	Are the payments in the cash book supported by invoices and have been authorised and minuted	√		
	Has the VAT on payments been identified, recorded and reclaimed	√		
	Is Section 137 expenditure separately recorded and within statutory limits	√		
Risk Management arrangements	Does a scan of the minutes identify any unusual activity		√	
	Do the minutes record the Council carrying out an annual risk assessment	√		Risk Inspected
	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 budget regularly reported to Council	√		
	Are any significant variances to the Budget explained	√		
Income controls	Is income properly recorded and promptly banked	√		
	Does the precept recorded in the cash book agree to the Council Tax authority's notification	√		
Income controls cont'd	Are security controls over cash adequate and effective	√		
Petty Cash Procedures	Is petty cash spent recorded and supported by receipts			No Petty Cash
	Is Petty cash expenditure reported at each Council meeting			No Petty Cash
	Is Petty cash reimbursement carried out regularly			No Petty Cash
Payroll Controls	Do salaries paid agree with those approved by Council	√		
	Has PAYE/NIC been properly operated by the Council as an Employer	√		
	Do all employees have contracts of employment with clear Terms and conditions	√		
Asset Controls	Does the Council keep an Assets Register of all material assets owned	√		
	Are the Assets and Investments register up to date	√		
	Do Asset Insurance valuations agree with those in the Asset Register	√		
Bank Reconciliations	Is there bank reconciliation for each bank account	√		
	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 the accounts agree with the cash book	√		
	Is there and audit trail from underlying financial records to the accounts	√		
	Where appropriate, have debtors and creditors been properly recorded	√		