

ANNUAL INTERNAL AUDIT – Brampton Parish Council Y/E 31.3.2024

SUBJECT	TEST	SATISFACTORY?	NOTES	REPLY
Standing Orders	<p>1. Has the Council Committee formally adopted standing orders and financial regulations?</p> <p>2. Have levels of delegation been correctly authorised?</p> <p>3. Have items or services above a deminimis amount been competitively purchased?</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>Minutes 015/23</p> <p>Seen scheme of delegation document</p> <p>3 Quotes requested. unless specialised work.</p>	
Risk management arrangements	<p>1. Do the minutes record the Council carrying out annual risk assessments?</p> <p>2. Are financial controls documented and regularly reviewed?</p>	<p>Yes</p> <p>Yes</p>	<p>Minute 307/23</p>	
Income controls	<p>1. Does the precept recorded in the cash-book agree to the District Council's notification?</p> <p>2. Are security controls over cash adequate and effective?</p>	<p>Yes</p> <p>Yes</p>		
Budgetary Controls	<p>1. Has the Council prepared an annual budget in support of its plans?</p>	<p>Yes</p>	<p>Report reviewed.</p>	
Payroll Controls	<p>1. Do salaries paid agree with those approved by the Council?</p> <p>2. Are other payments to the Clerk reasonable and approved by the Council?</p>	<p>Yes</p> <p>Yes</p>	<p>Consider a debit card with limit for low value items especially at Xmas</p>	

	<p>3. Has PAYE/NIC been properly operated by the Council?</p> <p>4. Have the correct pension contributions been applied?</p>	<p>Yes</p> <p>Yes.</p>	<p>Have spoken re. LGPS contributions as per contract.</p>	
Assets Control	<p>1. Are the Assets/Property Registers up to date?</p> <p>2. Is insurance cover appropriate and adequate?</p> <p>3. Are regular checks undertaken?</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>Weekly play areas by councillors Other areas + property weekly by councillors & staff. Annual RoSPA inspection of play areas.</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>	<p>Income & Expenditure.</p>	
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>	<p>Council uses Scribe accounts package.</p>	

<p>Payment Controls</p>	<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>£46-00 Poppy appeal</p>	
<p>Website</p>	<p>1. The Council publishes information on a free to access website in accordance with any transparency regulations?</p>	<p>Yes</p>		
<p>Public Notice</p>	<p>1. Does a copy of the Public Notice clearly identify the statutory 30 working day period for public inspection?</p> <p>2. Are the relevant dates minuted at the same time as the AGAR?</p>	<p>Yes</p> <p>Yes</p>	<p>Minute 064/23-2-4</p>	
<p>Risk Management Arrangements</p>	<p>1. Does a scan of the minutes identify any unusual financial activity?</p>	<p>No</p>		
<p>Statement of Account</p>	<p>1. Is the monthly statement of account presented to the Council?</p>	<p>Yes</p>	<p>Either monthly full council or committee meeting.</p>	
<p>Budgetary Controls</p>	<p>1. Is actual expenditure against the budget regularly reported to the Council?</p> <p>2. Are there any significant variances from the budget? Have these been explained?</p>	<p>Yes</p> <p>No.</p>	<p>Quarterly</p>	

Income Controls	1. Is income properly recorded and promptly banked?	Yes	Cheques + cash both banked at PO	
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?	None None		
Bank Reconciliation	1. Is bank reconciliation carried out regularly on the receipt of statements? 2. Are there any unexplained balancing entries in any reconciliation?	Yes None	Monthly	

Date 17/04/2024

Report by J Batey JOANNE BATEY Internal auditor

J Batey (signature)

Date

Replies approved by J Batey Council member

14/05/24 (signature)