

INTERNAL AUDIT SERVICE FOR EASTOFT PARISH COUNCIL

AUDIT PROGRAMME – PERIOD ENDING : 31 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 Accountability in Local Councils in England and Wales – A Practitioners Guide".

Signed  Date 26/4/2022

Name & qualifications MR. ANDREW BOSMANS
BA (HONS)

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Previous Internal Audit Report	Do the minutes record that Council has considered the Internal Audit Report for the previous year and the matters arising addressed?	✗		
Proper bookkeeping	Is the cashbook maintained and up to date?	✗		
	Is the cashbook arithmetically correct?	✗		
	Is the cashbook regularly balanced?	✗		
Standing Orders and Financial Regulations	Has the Council formally adopted Standing Orders and Financial Regulations?	✗		
	Has a Responsible Financial Officer been appointed?	✗		
	Have items or services above a de minimis amount been competitively purchased?	✗		
	Are payments in the cashbook supported by invoices and have they been authorised and minuted?	✗		
	Has VAT on payments been identified, recorded and reclaimed?	✗		
	Is Section 137 expenditure separately recorded and within statutory limits?	✗		NO SECTION 137 THIS TIME
Risk Management Arrangements	Does a scan of the minutes identify any unusual activity?		✗	

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Risk Management Arrangements (contd)	Do the minutes record the Council carrying out an annual risk assessment?	x		
	Is insurance cover appropriate and adequate?	x		
	Are internal financial controls documented and regularly reviewed?	x		
Budgetary Controls	Has the Council prepared an annual budget in support of its precept?	x		
	Is actual expenditure against the budget regularly reported to Council?	x		
	Are any significant variances from budget explained?	x		
Income Controls	Is income properly recorded and promptly banked?	x		NEED TO CONSIDER ONLINE BANKING
	Does the precept recorded in the cashbook agree to the Council Tax Authority's notification?	x		
	Are security controls over cash adequate and effective?	x		
Petty Cash Procedures	Is petty cash spent recorded, and supported by receipts?	x		
	Is petty cash expenditure reported to each Council Meeting?	x		
	Is petty cash reimbursement carried out regularly?	x		
Payroll Controls	Do salaries paid agree with those approved by Council?	x		
	Are any other payments to the Clerk/other staff reasonable and approved by Council?	x		CONSISTENT

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Payroll Controls (contd)	Has PAYE/NIC been properly operated by the Council as an employer?	x		
Assets Controls	Do all employees have contracts of employment with clear terms + conditions?	x		
	Does the Council keep an Assets Register of all material assets owned?	x		
	Are the Assets & Investments Register up to date?	x		
	Do asset insurance valuations agree with those in the Asset Register?	x		
Bank Reconciliation	Is there bank reconciliation for each bank account?	x		
	Is the bank reconciliation carried out regularly on the receipt of statements?	x		
	Are there any unexplained balancing entries in any reconciliation?		x	
	Is the value of investments summarised on the reconciliation?	x		
Year-End Procedures	Are year-end accounts prepared on the correct accounting basis?	x		
	Do accounts agree with the cashbook?	x		
	Is there an audit trail from underlying financial records to the accounts?	x		
	Where appropriate, have debtors and creditors been properly recorded?			NOT APPLICABLE