

# INTERNAL AUDIT CHECKLIST FOR STONEY MIDDLETON PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2023

Further to the Internal Audit of Accounts I carried out on 9<sup>th</sup> May 2023 I confirm that the annual audit was carried out in accordance with the suggested approach contained in the “Governance and Accountability for Smaller Authorities in England – A Practitioners’ Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements 2022/23”. Page 4 of the 2022/23 AGAR form has been signed off accordingly.

Signed

Brian Wood  
East Midlands Audit Services Ltd

9<sup>th</sup> May 2023

<b>1. Book Keeping</b>			<b>Comments</b>
1.1	Spreadsheet maintained and up to date?	Yes	
1.2	Arithmetic correct?	Yes	
1.3	Evidence of Internal Control?	Yes	
1.4	VAT evidence, recording and reclaimed?	Yes	
1.5	Payments in ledger supported by invoices, authorised and minuted?	Yes	
1.6	S137 separately recorded and within limits?	Yes	
1.7	S137 expenditure of direct benefit to electorate?	Yes	

<b>2. Due Process</b>			<b>Comments</b>
2.1	Standing Orders adopted (inc GDPR)?	Yes	
2.2	Standing Orders reviewed at annual meeting?	Yes	
2.3	Financial Regulations adopted?	Yes	
2.4	FRs properly tailored to council?	Yes	
2.5	Equal Opportunities policy adopted?	Yes	
2.6	RFO appointed?	Yes	
2.7	List of member interests held?	Yes	
2.8	Agendas signed, informative and displayed with 3 clear days’ notice ?	Yes	
2.9	Purchasing authority defined in FRs?	Yes	
2.10	Legal powers identified in minutes and/or cashbook?	Yes	
2.11	Committee terms of reference exist and have been reviewed for Committees?	Yes	
2.12	Council/Councillors contact details on line?	Yes	
2.13	GDPR Privacy Policy on web site ?	Yes	

<b>3. Risk Management</b>			<b>Comments</b>
3.1	Does scan of minutes reveal any unusual activity?	No	
3.2	Annual risk assessment carried out?	Yes	
3.3	Insurance cover appropriate and adequate?	Yes	
3.4	Evidence of annual insurance review?	Yes	
3.5	Internal financial controls documented and evidenced?	Yes	
3.6	Minutes initialled, each page identified and overall signed?	Yes	
3.7	Regular reporting and minuting of bank balance?	Yes	
3.8	S137 expenditure minuted?	Yes	
3.9	Up to date Risk Management Scheme?	Yes	

<b>4. Budget</b>			<b>Comments</b>
4.1	Annual budget to support precept?	Yes	
4.2	Has budget been discussed and adopted by council?	Yes	
4.3	Any reserves earmarked?	Yes	
4.4	Any unexplained variances from budget?	No	
4.5	Precept demand correctly minuted?	Yes	

<b>5. Payroll – Clerk</b>			<b>Comments</b>
5.1	Contract of employment?	Yes	
5.2	Tax code issued / contracted out?	Yes	
5.3	PAYE / NI evidence?	Yes	
5.4	Has council approved salary paid?	Yes	
5.5	Pension provision in place or Opt out?	Yes	
5.6	Other payments reasonable and approved by council?	Yes	
5.7	Complaints procedure in place?	Yes	
5.8	Current Grievance and Disciplinary procedures in place?	Yes	

<b>6. Payroll – Other</b>			<b>Comments</b>
6.1	Contract of employment?	Yes	
6.2	Does council have public liability cover?	Yes	
6.3	Tax code(s) issued?	Yes	
6.4	Minimum wage paid?	Yes	

<b>7. Asset Control</b>			<b>Comments</b>
7.1	Does council keep a register of all material assets owned?	Yes	
7.2	Is asset register up to date?	Yes	
7.3	Value of individual assets included?	Yes	
7.4	Inspected for risk and H & S ?	Yes	

<b>8. Bank Reconciliations</b>			<b>Comments</b>
8.1	Is there a bank reconciliation for each account?	Yes	
8.2	Reconciliation carried out on receipt of statement?	Yes	
8.3	Any unexpected balancing entries in any reconciliation?	No	

<b>9. Year End Procedures</b>			<b>Comments</b>
9.1	Year-end accounts prepared on correct accounting basis?	Yes	
9.2	Bank statements and ledger reconcile?	Yes	
9.3	Underlying financial trail from records to presented accounts?	Yes	
9.4	Where appropriate, debtors and creditors properly recorded?	Yes	
9.5	Has council agreed, signed and minuted sections 1 & 2 of the annual return?	Yes	
9.6	Public Rights provision current ?	Yes	
9.7	Was External Audit exemptions correctly declared.?	Yes	

<b>10. Miscellaneous</b>			<b>Comments</b>
10.1	Have points raised at the last audit been addressed?	N/A	
10.2	Has the council adopted a Code of Conduct ?	Yes	
10.3	Is eligibility for General Power of Competence properly evidenced?	No	
10.4	Are all electronic files backed up?	Yes	
10.5	Do arrangements for public inspection of council's records exist?	Yes	
10.6	Public Rights Provision adopted?	Yes	
10.7	Complaints Procedure Adopted ?	Yes	
10.8	Are Training Records kept ?	Yes	
10.9	Website Accessibility Statement adopted?	Yes	

<b>11. Charities</b>			<b>Comments</b>
11.1	Charities reported, accounted and filed separately?	N/A	

Payee invoice check	Hope Valley Tree Care
Ledger date	24.10.2022
Item/Budget heading	Tree Maitenance
Ref/cheque no.	1895
Payment minute ref	11.22/13927
Invoice value	£2640.00
Minute value	£2640.00
Payment value	£2640.00
Bank Statement value	£2640.00
Timely payment	Yes
VAT recorded	Yes (£440.00)
S137 recorded	N/A
S137 minuted	N/A
Notes	

<b>Annual Return (Page 3)</b>			
		Year ending 31 March 2022	Year ending 31 March 2023
		£	£
1	Balances brought forward	13137	13208
2	Annual precept	11621	11621
3	Total other receipts	9406	6428
4	Staff costs	4846	5800
5	Loan interest/capital repayments	0	0
6	Total other payments	16110	13854
7	Balances carried forward	13208	11603
8	Total cash and investments	13208	11603
9	Total fixed assets and long term investments and assets	135000	135000
10	Total borrowings	0	0
11	Section 4 annual return figures completed and cross referenced	Yes	Yes

## NOTES

**The Clerk and/or RFO should certify the accounts before the full council approves them.**

**The Notice for the public inspection period must detail that it is for a single period of 30 working days and must include the first ten days of July (ie 12.6 – 21.07 or 3.07- 18.08)**