

# Internal Audit Checklist – Threapwood Parish Council

Please complete this form and include with the working papers when presenting for internal audit.

		Included (✓)
1.	Completed Accounts section of AGAR Annual Return and supporting Documents	✓
2.	Prior years verified AGAR Annual Return.	✓
3.	Prior year audit issues arising as reported to the Council by the auditor.	✓
4.	Response to previous years internal audit report. Minute reference	Not available
5.	Please state the following from your financial regulations on contracts: <ul style="list-style-type: none"> <li>- <b>Level for obtaining quotations</b> &gt;</li> <li>- <b>Level for formal tender process</b> &gt;</li> </ul> Please provide evidence for any contracts above these levels that the financial regulations have been completed with.	£1,000 £1,000 N/A
6.	Minutes for the financial year.  If minutes are on the website, then you only need to send draft minutes that have not been approved if these are available.	✓
7.	Copy of risk assessment(s) and Internal Control procedures. <b>Minute ...</b>	<i>See comments</i>
8.	Internal audit are required to conclude on whether the Public Rights Notice during the previous summer was compliant with the Regulations. Therefore, for the 2022-23 internal audit we need to receive:  <ul style="list-style-type: none"> <li>- A copy of the completed 2021-22 Notice of Public Rights and Publication of the Unaudited Annual Governance and Accountability Review.</li> </ul>	✓  ✓
9.	Insurance Documents.  <b>Please state the level of fidelity cover in place during the financial year.</b>	✓  £50,000
10.	Cashbook (or equivalent) and bank reconciliation. Where an accounting packaging has been used a report showing transactions by income and expenditure heading should be provided.	✓
11.	Bank Statements for the financial year and up to the date of audit.	✓
12.	Petty Cash book and vouchers.	N/A
13.	All expenditure vouchers/invoices for transactions and any purchase orders.	✓
14.	All income vouchers for transactions. Please include source income documents such as burial records. Bookings diaries, receipts books etc.	N/A
15.	The Financial Regulations and Standing Orders of the Council. A website reference can be provided if these are published.	✓
16.	All payroll records and HMRC returns. All contracts of employment. <b>Please state minute reference here is the council approved a pay rise</b> ..... <i>Only provide contracts of employment if there are new employees during 2022-23. Please do not send payroll/personnel information by email.</i>	All payroll records available – no change in pay scale evident.
17.	VAT returns and supporting VAT records.	No evidence
18..	Evidence of authorisation for clerks salary and clerk/members expenses.	✓ - but in 2020 not renewed on yearly basis.
19.	The fixed assets register together with valuations	✓

20.	Full supporting working papers for all Balance Sheet entries if income and expenditure accounts are required.	✓
21.	Budgetary control information including calculation of the precept requirement and any budget monitoring reports issues to Council during the year.	✓
22.	Details of ear-marked reserves and any planned capital expenditure schemes (for current and future years). <b>Please state minute reference for approval of ear-marked reserves/planned capital expenditure</b> .....	No evidence
23.	Analysis of s137 and the s137 statutory limit for council.	✓
24.	<b>For councils with income and expenditure not exceeding £25,000 – please confirm that a council website is maintained which publishes electronically all the information required by the Transparency Code.</b>  <b>Please provide link to website location for the information or if you are unable to do this a description of where in the website the information is located.</b>	✓  <a href="#">Threapwood Parish Council</a>
26.	Any partnership agreements and/or service level agreements to support partnerships in which the council participates.	N/A
27.	Evidence that responsibilities as sole trustees of charities have been completed with (where relevant). <b>Please also state charity name and charity number</b> .....	N/A
28.	All other relevant documentation that substantiates the entries in the accounts of the council.	

## Comments:

Risk Assessment – it was noted that no risk assessment was reviewed and minuted within the audit period 2022-23 – but it is noted that it is on the agenda for the May 2023 meeting.

Petty Cash – it was noted that no petty cash was used within the audit period 2022-23.

Cashbook – it was noted that the payroll and clerks expenses was not approved for payment within the audit period 2022-23 – last approved in January 2020.

VAT – there was no evidence that a VAT claim had been made within the audit period 2022-23/

Internal Audit undertaken 30/04/2023

By Mrs T Ryall-Harvey