

INTERNAL AUDIT REPORT FY2021

FOXTON PARISH COUNCIL

SECTION		IN PLACE	NOTES	PARISH COUNCIL / INTERNAL AUDITOR ACTIONS
	ANNUAL RETURN	Y	IN DRAFT AT IIA	
	FIGURES CORRECT	Y		
A	APPROPRIATE BOOKS OF ACCOUNT HAVE BEEN KEPT PROPERLY THROUGHOUT THE YEAR.			
	CASH BOOK	Y		
	UPDATED REGULARLY	Y		
	S137 COLUMN	Y		
	SALARIES COLUMN	Y		
	INDIVIDUAL ENTRIES	Y		
	VAT COLUMN	Y		
	NET/ GROSS / VAT	Y		
B	THE COUNCIL'S FINANCIAL REGULATIONS HAVE BEEN MET, PAYMENTS WERE SUPPORTED BY INVOICES, ALL EXPENDITURE WAS APPROVED AND VAT WAS APPROPRIATELY ACCOUNTED FOR.			
	FINANCIAL REGS	Y		
	INVOICES	Y		
	CHEQUES/BACS APPROVED AS IN F/R	Y		
	APPROVED IN MINS	Y	PAYMENTS FOR SALARY/DEDUCTION PAYMENTS NOT COMBINED/TOTALED IN THE MINUTED AS REQUIRED BY FINANCIAL REGULATION 7.5	
	S137 AMOUNT	Y		
	OTHER			
C	THE COUNCIL ASSESSED THE SIGNIFICANT RISKS TO ACHIEVING ITS OBJECTIVES AND REVIEWED THE ADEQUACY OF ARRANGEMENTS TO MANAGE THESE.			
	STANDING ORDERS	Y		
	RISK ASSESSMENT POLICY	Y		
	COMPLAINTS POLICY	Y		
	PUBLICATION SCHEME (FOI)	Y		
	GDPR / DATA PROTECTION	Y		
	OTHER POLICIES	Y		
	CODE OF CONDUCT	Y		
	DECLARATION OF INTEREST	Y		
	ROSPA/ASSETS CHECKS	Y	REPORT PRESENTED	
	AGENDAS	Y		
	MINUTES	Y		
	REVIEWED & ACTED ON IA+EA COMMENTS	Y		
	OTHER			
D	THE ANNUAL PRECEPT REQUIREMENT RESULTED FROM AN ADEQUATE BUDGETARY PROCESS; PROGRESS AGAINST THE BUDGET WAS REGULARLY MONITORED; AND RESERVES WERE APPROPRIATE.			
	BUDGET	Y		
	BUDGET APPROVED	Y		
	PRECEPT	Y		
	BUDGET MONITORED	Y		
	RESERVES ADEQUATE	Y	GENERAL RESERVES APPROX 1X PRECEPT AT YEAR END	
E	EXPECTED INCOME WAS FULLY RECEIVED, BASED ON CORRECT PRICES, PROPERLY RECORDED AND PROMPTLY BANKED; AND VAT APPROPRIATELY ACCOUNTED FOR.			
	INCOME FULLY RECEIVED	Y		
	SUPPORTING PAPERWORK	Y		
	VAT FULLY CLAIMED	Y		
	INCOME BANKED PROMPTLY	Y		
	CASH BOOK DATE	Y		
F	PETTY CASH PAYMENTS WERE PROPERLY SUPPORTED BY RECEIPTS, ALL PETTY CASH EXPENDITURE WAS APPROVED AND VAT APPROPRIATELY ACCOUNTED FOR.			
	PETTY CASH BOOK	NA		
	PAYMENTS	NA		
	RECEIPTS	NA		
	VAT CLAIMED	NA		
G	SALARIES TO EMPLOYEES AND ALLOWANCES TO MEMBERS WERE PAID IN ACCORDANCE WITH COUNCIL APPROVALS, AND PAYE AND NI REQUIREMENTS WERE PROPERLY APPLIED.			
	EMPLOYEE FORMS (E.G. P60, P45)			
	HMRC RTI	Y		
	EMPLOYEE PAY SLIPS	Y		
	PAYE/NI DISPENSATION	NA		
	OTHER EMPLOYEES	NA		
	CLERK/RFO EMPLOYED	Y		
	PAYMENTS TO HMRC	Y		
	EMPLOYMENT CONTRACTS	Y		
	PROOF OF SALARY	Y		
	WORKPLACE PENSION	Y		
	ANNUAL APPRAISALS	Y		
H	ASSET AND INVESTMENTS REGISTERS WERE COMPLETE AND ACCURATE AND PROPERLY CARRIED OUT.			
	ASSETS LIST	Y		
	INSURANCE	Y		
	REVIEWED AS IN S/O	Y		

I	PERIODIC AND YEAR-END BANK ACCOUNT RECONCILIATIONS WERE PROPERLY CARRIED OUT.		
	PERIODIC BANK RECS	Y	
	YEAR END BANK REC	Y	
J	ACCOUNTING STATEMENTS FOR THE YEAR WERE PREPARED ON THE CORRECT ACCOUNTING BASIS (R&P OR I&E), AGREED TO THE CASH BOOK, WERE SUPPORTED BY AN ADEQUATE AUDIT TRAIL FROM UNDERLYING RECORDS, AND WHERE APPROPRIATE DEBTORS AND CREDITORS WERE PROPERLY RECORDED.		
	I&E / R&P	R&P	
	MATCH CASH BOOK	Y	SAMPLE CHECKED
	DEBTORS	NA	
	CREDITORS	NA	
	O/S	Y	
	AUDIT TRAIL	Y	SAMPLE CHECKED
K	IF THE AUTHORITY CERTIFIED ITSELF AS EXEMPT FROM A LIMITED ASSURANCE REVIEW IN THE PREVIOUS FY IT MET THE EXEMPTION CRITERIA AND CORRECTLY DECLARED ITSELF EXEMPT.		
	UNDER 25K	NA	
	EXEMPTION DECIDED AT MEETING	NA	
	ELIGIBILITY CRITERIA MET	NA	
L	THE AUTHORITY PUBLISHES INFORMATION ON A WEBSITE/WEBPAGE, UP TO DATE AT THE TIME OF THE INTERNAL AUDIT, IN ACCORDANCE WITH THE TRANSPARENCY CODE FOR SMALLER AUTHORITIES (UNDER £25K).		
	WEBSITE ADDRESS	NA	http://foxtonparishcouncil.gov.uk
	REQUIRED PAPERS PUBLISHED	NA	
	INFORMATION UP TO DATE	NA	
M	THE AUTHORITY HAS DEMONSTRATED THAT DURING THE PREVIOUS YEAR IT CORRECTLY PROVIDED FOR THE EXERCISE OF PUBLIC RIGHTS AS REQUIRED BY THE ACCOUNTS AND AUDIT REGULATIONS.		
	INSPECTION DATES	N	INSPECTION DATES 30 JULY 2020 TO 26 AUGUST 2020 IS ONLY 19 WORKING DAYS NOT 30 AS REQUIRED BY THE ACCOUNTS AND AUDIT REGULATIONS.
N	THE AUTHORITY HAS COMPLIED WITH THE PUBLICATION REQUIREMENTS FOR THE PREVIOUS FY AGAR.		
	NOTICE OF INSPECTION PERIOD	Y	
	AGAR (PAGE 3,4,5,6)	Y	
	BANK RECONCILIATION	Y	
	CONCLUSION OF AUDIT	Y	
	SIGNIFICANT VARIANCES	Y	
O	TRUST FUNDS (INCLUDING CHARITABLE) THE COUNCIL MET ITS RESPONSIBILITIES AS A TRUSTEE.		
	CHARITY RETURNS	Y	
	TRUST DEED	Y	
	MEETINGS	Y	
	TRUSTEES	Y	
	ACCOUNTS	Y	
	INDEPENDENT INSPECTION	NA	

Signed:
(Internal Auditor)