

INTERNAL AUDIT REPORT FY2022

FOXTON PARISH COUNCIL

| SECTION | | IN PLACE | NOTES |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------------------|
| | ANNUAL RETURN | Y | |
| | FIGURES CORRECT | Y | |
| A | APPROPRIATE BOOKS OF ACCOUNT HAVE BEEN KEPT PROPERLY THROUGHOUT THE YEAR. | | |
| | CASH BOOK | Y | |
| | UPDATED REGULARLY | Y | |
| | SIGNED AT YEAR END | | NOT CHECKED - REMOTE AUDIT |
| | 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 SIGNED AS IN F/R | | NOT CHECKED - REMOTE AUDIT |
| | APPROVED IN MINS | Y | SAMPLE CHECKED |
| | 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 | |
| | ROSPA/ASSETS CHECKS | Y | |
| | 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 | |
| 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) | Y | |
| | HMRC RTI | Y | |
| | EMPLOYEE PAY SLIPS | Y | |
| | 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 | |

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| 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 | |
| | 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 | |
| | 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 | Y | 3 JUNE 21 TO 14 July 21 |
| 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 | |
| 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 | |

Signed:
(Internal Auditor)

Ben Stoehr