

INTERNAL AUDIT REPORT FY2023

FOXTON PARISH COUNCIL

SECTION		IN PLACE	NOTES
	ANNUAL RETURN	Y	
	FIGURES CORRECT	Y	
A	APPROPRIATE BOOKS OF ACCOUNT HAVE BEEN KEPT PROPERLY THROUGHOUT THE FINANCIAL YEAR.		
	CASH BOOK	Y	ACCOUNTS PREPARED IN SCRIBE
	UPDATED REGULARLY	Y	
	SIGNED AT YEAR END	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	
	PAYMENTS APPROVED AS IN F/R	y	SAMPLE CHECKED
	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	
	COMPLAINTS POLICY	Y	
	PUBLICATION SCHEME (FOI)	Y	
	GDPR / DATA PROTECTION	Y	
	OTHER POLICIES	Y	
	CODE OF CONDUCT	Y	
	DECLARATION OF INTEREST	Y	
	AGENDAS	Y	
	MINUTES	Y	
	OTHER		
D	THE ANNUAL PRECEPT OR RATES REQUIREMENT RESULTED FROM AN ADEQUATE BUDGETARY PROCESS; PROGRESS AGAINST THE BUDGET WAS REGULARLY MONITORED; AND RESERVES WERE APPROPRIATE.		
	BUDGET	Y	
	BUDGET APPROVED	Y	DECEMBER 22 MEETING MENTIONS AN INFORMAL BUDGET MEETING.
	PRECEPT	Y	
	BUDGET MONITORED	Y	
	RESERVES ADEQUATE	Y	GENERAL RESERVES BELOW 1X ANNUAL PRECEPT.
E	EXPECTED INCOME WAS FULLY RECEIVED, BASED ON CORRECT PRICES, PROPERLY RECORDED AND PROMPTLY BANKED; AND VAT APPROPRIATELY ACCOUNTED FOR.		
	INCOME FULLY RECEIVED	Y	SAMPLE CHECKED
	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		
	RECEIPTS		
	VAT CLAIMED		
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	
	CLERK/RFO EMPLOYED	Y	
	PAYMENTS TO HMRC	Y	
	EMPLOYMENT CONTRACTS	Y	
	PROOF OF SALARY	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	
	DEBTORS	NA	
	CREDITORS	NA	
	O/S	Y	
	AUDIT TRAIL	Y	
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		
	ELIGIBILITY CRITERIA MET		
L	THE AUTHORITY PUBLISHES INFORMATION ON A FREE TO ACCESS WEBSITE/WEBPAGE UP TO DATE AT THE TIME OF THE INTERNAL AUDIT IN ACCORDANCE WITH ANY RELEVANT TRANSPARENCY CODE REQUIREMENTS		
	WEBSITE ADDRESS	Y	https://www.foxtonparishcouncil.gov.uk/
	REQUIRED PAPERS PUBLISHED	Y	SAMPLE CHECKED
	INFORMATION UP TO DATE	Y	
M	THE AUTHORITY HAS DEMONSTRATED THAT DURING THE PREVIOUS FINANCIAL YEAR IT CORRECTLY PROVIDED FOR THE EXERCISE OF PUBLIC RIGHTS AS REQUIRED BY THE ACCOUNTS AND AUDIT REGULATIONS.		
	INSPECTION DATES	Y	13 JUNE 22 TO 22 JULY 22
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	RECREATION GROUND TRUST
	MEETINGS	Y	
	TRUSTEES	Y	
	ACCOUNTS	Y	

Signed:

(Internal Auditor)

Ben Stoehr