

ANNUAL INTERNAL AUDIT – Kirkandrews on Esk PC 2022-2023

SUBJECT	TEST	SATISFACTORY?	NOTES	REPLY
Standing Orders	<p>1. Has the Council Committee formally adopted standing orders and financial regulations?</p> <p>2. Have levels of delegation been correctly authorised?</p> <p>3. Have items or services above a deminimis amount been competitively purchased?</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>Minuted</p> <p>Approval sought - limits in place.</p>	
Risk management arrangements	<p>1. Do the minutes record the Council carrying out annual risk assessments?</p> <p>2. Are financial controls documented and regularly reviewed?</p>	<p>Yes</p> <p>Yes</p>	<p>Reviewed annually</p>	
Income controls	<p>1. Does the precept recorded in the cash-book agree to the District Council's notification?</p> <p>2. Are security controls over cash adequate and effective?</p>	<p>Yes</p> <p>Yes.</p>		
Budgetary Controls	<p>1. Has the Council prepared an annual budget in support of its plans?</p>	<p>Yes.</p>		
Payroll Controls	<p>1. Do salaries paid agree with those approved by the Council?</p> <p>2. Are other payments to the Clerk reasonable and approved by the Council?</p> <p>3. Has PAYE/NIC been properly operated by the Council?</p>	<p>Yes</p> <p>N/A</p> <p>Yes</p>	<p>No other payments</p> <p>HMRC PAYE online.</p>	

Assets Control	<p>1. Are the Assets/Property Registers up to date?</p> <p>2. Is insurance cover appropriate and adequate?</p>	<p>Yes</p> <p>Yes.</p>	Fixed Asset register	
Year End Procedures	<p>1. Are year-end accounts prepared on the correct accounting basis?</p> <p>2. Do accounts agree with the cash book?</p> <p>3. Is there an audit trail from underlying financial records?</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p>		
Bookkeeping	<p>1. Is the cash book maintained & up to date?</p> <p>2. Is the cash book arithmetically correct?</p> <p>3. Is the cash book regularly balanced?</p> <p>4. Are receipts & invoices easily identified in cash book?</p> <p>5. Are there vouchers for all transactions?</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	Numbered	
Payment Controls	<p>1. Are payments in the cash book supported by invoices, authorisation (person or minutes)?</p> <p>2. Is s137 expenditure separately recorded and within statutory limits?</p>	<p>Yes.</p> <p>N/A.</p>		

Risk Management Arrangements	1. Does a scan of the minutes identify any unusual financial activity?	No	No unusual activity	
Statement of Account	1. Is the monthly statement of account presented to the Council?	Yes.		
Budgetary Controls	1. Is actual expenditure against the budget regularly reported to the Council? 2. Are there any significant variances from the budget? Have these been explained?	Yes None		
Income Controls	1. Is income properly recorded and promptly banked?	Yes.		
Petty Cash Procedures	1. Is all petty cash spent recorded and supported by invoices/receipts? 2. Is petty cash expenditure reported to each Council meeting?	N/A N/A		
Bank Reconciliation	1. Is bank reconciliation carried out regularly on the receipt of statements? (Monthly and by someone other than the Clerk) 2. Are there any unexplained balancing entries in any reconciliation?	Yes None	As reconciled	
Software Control	1. Are back up disks used? Where are they stored?	Yes	USB @ One Drive	

Prepared By Internal Auditor... J Batey

Date... 10/05/2023

Replies approved by... W BUNDRED

Date... 15 May 2023

W Bundred(signature)