

Internal Audit Report  
For  
Roughton Parish Council  
Financial Year 2023-24

Prepared by  
R M Calvert  
12 April 2024

I have completed an internal audit of the accounts for Roughton Parish Council for the year ending 31 March 2024

I would like to thank the Clerk/RFO for providing me with all the information required for the Internal Audit.

Internal control	Test	Observations
Proper bookkeeping	Is the cashbook maintained and up to date?	Yes
	Is the cashbook arithmetically correct? Is the cashbook regularly balanced?	Yes Yes
Standing Orders, Financial Regulations and payment controls	Has the council formally adopted Standing Orders and Financial Regulations?	Yes
	Date Standing Orders last reviewed	May 2021, reviewed July 2022
	Date Financial Regulations last reviewed	May 2021, reviewed July 2022
	Has a Responsible finance officer been appointed with specific duties?	Yes
	Have items or services above the de minimus amount been competitively purchased?	Yes.
	Are payments in the cashbook supported by purchase orders, invoices, authorised and minuted?	Yes
	Have legal powers been identified for purchases	
	Has VAT on payments been identified, recorded and reclaimed?	Yes
	Is s137 expenditure separately recorded and within statutory limits?	Yes RBL £100
	Have S137 payments been approved and included in the minutes as such?	Yes. 6/11/23 -9.1
Risk management arrangements	Does a review of the minutes identify any unusual financial activity?	No
	Do minutes record the council carrying out an annual risk assessment or review of their risk management scheme?	Yes
	Is insurance cover appropriate and adequate?	Yes

Internal control	Test	Observations
	Are internal financial controls documented and regularly reviewed?	Yes
Budgetary controls	Has the council prepared an annual budget in support of its precept and has this been minuted as being approved?	Yes
	Has the precept been calculated from the budget and been approved?	Yes
	Does the budget include an actual completed year?	Not seen
	Is actual expenditure against budget regularly reported to the council?	No
	Are there any significant unexplained variances from budget?	No
Income controls	Is income properly recorded and promptly banked?	Yes
	Does the precept recorded agree to the Council Tax authority's notification?	Yes
	Are security controls over cash and near-cash adequate and effective?	Yes
Petty cash procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	N/A
	Is petty cash expenditure reported to each council meeting?	N/A
	Is petty cash reimbursement carried out regularly?	N/A
Payroll controls	Do all employees have contracts of employment with clear terms and conditions?	Yes
	Do salaries paid agree with those approved by the council?	Yes. Salaries should be reviewed annually, preferably at the start of the financial year and paid from the 1 <sup>st</sup> of April each year
	Are salaries above the National Living Wage/Minimum Wage?	Yes
	Are other payments to employees reasonable and approved by the council?	Yes
	Have PAYE/NIC been properly operated by the council as an employer?	Yes

Internal control	Test	Observations
Asset controls	Does the council maintain a register of all material assets owned or in its care?	Yes
	Where appropriate, are these inspected annually	Yes
	Are the assets and Investments registers up to date? When were these last reviewed?	Yes. For review May 2024
	Do asset insurance valuations agree with those in the asset register?	Yes
Bank reconciliation	Is there a bank rec for each account and is this reported to council?	Yes
	Is a bank reconciliation carried out regularly and in a timely fashion?	Yes
	Are there any unexplained balancing entries in any reconciliation?	No
	Is the value of investments held summarised on the reconciliation?	No
Year-end procedures	Are year-end accounts prepared using the correct accounting basis (Receipts and Payments or Income and Expenditure)?	Yes
	Do accounts agree with the cash book?	Yes
	Has a year-end bank reconciliation been undertaken?	Yes
	Is there an audit trail from underlying financial records to the accounts?	Yes
	Where appropriate, have debtors and creditors been properly recorded?	N/A
Procedural	Have the minutes been signed by the chairman	Originals not seen
	Has the chairman initialled each page of the Minutes book	Originals not seen
	Has the chairman signed the year end bank reconciliation	Yes 2023
	Is eligibility for the General Power of Competence properly evidenced?	Not currently in use
	Have points raised on the last Internal Audit report been considered by council?	Yes

Internal control	Test	Observations
Transparency: For smaller councils with turnover under £25,000  <b>See  supplementary  page 1</b>	Minutes for whole year on website?	Yes
	Agendas for whole year on website?	Yes
	Payments over £100 on website?	Yes (in the minutes)
	Electors' rights advertised on website?	Yes, they were
	Councillors' responsibilities detailed on website?	Yes
	Last financial year's Annual Return on website?	Yes
	Land and building assets details on website? (Description, location, owner/leaseholder, date and cost of acquisition and present use)	Yes
Allotments	Has a list of allotment holders with amounts paid to Council been submitted?	N/A
	Have fees for the allotments been reviewed and agreed by Council?	N/A
Councils with charities only	Have Charities reported and accounted separately?	N/A
	Have the Charity accounts been independently audited?	N/A
	Have the Charity accounts and Annual Return been filed within the legal time limit?	N/A

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Signed

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Date