

INTERNAL AUDIT CHECKLIST FOR FRADLEY PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2024

Further to the Internal Audit of Accounts I carried out on 07 May 2024 I confirm that the annual audit was carried out in accordance with the suggested approach contained in the “Governance and Accountability for Smaller Authorities in England – A Practitioners’ Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements 2023/24”.

Page 3 of the 2023/24 AGAR form has been signed off accordingly.

Signed Zoe Ingram
 East Midlands Audit Services Ltd

07 May 2024

1. Book Keeping		Comments	
1.1	Spreadsheet maintained and up to date?	Yes	Scribe
1.2	Arithmetic correct?	Yes	Computerised
1.3	Evidence of Internal Control?	Yes	
1.4	VAT evidence, recording and reclaimed?	Yes	Scribe
1.5	Payments in ledger supported by invoices, authorised and minuted?	Yes	In minutes (not monthly at first but getting better, down to lack of councillors)
1.6	S137 separately recorded and within limits?	Yes	
1.7	S137 expenditure of direct benefit to electorate?	Yes	

2. Due Process		Comments	
2.1	Standing Orders adopted (inc GDPR)?	Yes	Policy on website
2.2	Standing Orders reviewed at annual meeting?	Yes	Last reviewed May 2023 Next review May 2024
2.3	Financial Regulations adopted?	Yes	Policy on website
2.4	FRs properly tailored to council?	Yes	
2.5	Equal Opportunities policy adopted?	Yes	Policy on website
2.6	RFO appointed?	Yes	Claire Crompton
2.7	List of member interests held?	Yes	On website under “Councillors”
2.8	Agendas signed, informative and displayed with 3 clear days’ notice?	Yes	
2.9	Purchasing authority defined in FRs?	Yes	Policy on website
2.10	Legal powers identified in minutes and/or cashbook?	Yes	
2.11	Committee terms of reference exist and have been reviewed for Committees?	Yes	
2.12	Council/Councillors contact details online?	Yes	Under “Councillors”
2.13	GDPR Privacy Policy on web site?	Yes	Under Policies and Procedures

3. Risk Management			Comments
3.1	Does scan of minutes reveal any unusual activity?	No	
3.2	Annual risk assessment carried out?	Yes	
3.3	Insurance cover appropriate and adequate?	Yes	NFU Mutual
3.4	Evidence of annual insurance review?	Yes	
3.5	Internal financial controls documented and evidenced?	Yes	Policies on website
3.6	Minutes initialled, each page identified and overall signed?	Yes	Seen
3.7	Regular reporting and minuting of bank balance?	Yes	During meetings
3.8	S137 expenditure minuted?	Yes	
3.9	Up to date Risk Management Scheme?	Yes	

4. Budget			Comments
4.1	Annual budget to support precept?	Yes	Seen
4.2	Has budget been discussed and adopted by council?	Yes	
4.3	Any reserves earmarked?	Yes	
4.4	Any unexplained variances from budget?	No	
4.5	Precept demand correctly minuted?	Yes	

5. Payroll – Clerk			Comments
5.1	Contract of employment?	Yes	
5.2	Tax code issued / contracted out?	Yes	Payroll contracted out
5.3	PAYE / NI evidence?	Yes	In minutes
5.4	Has council approved salary paid?	Yes	In minutes
5.5	Pension provision in place or Opt out?	Yes	Nest set up
5.6	Other payments reasonable and approved by council?	Yes	All in minutes
5.7	Complaints procedure in place?	Yes	On website
5.8	Current Grievance and Disciplinary procedures in place?	Yes	On website

6. Payroll – Other			Comments
6.1	Contract of employment?	N/A	
6.2	Does council have public liability cover?	N/A	
6.3	Tax code(s) issued?	N/A	
6.4	Minimum wage paid?	N/A	

7. Asset Control			Comments
7.1	Does council keep a register of all material assets owned?	Yes	
7.2	Is asset register up to date?	Yes	On Website
7.3	Value of individual assets included?	Yes	
7.4	Inspected for risk and H & S?	Yes	

8. Bank Reconciliations			Comments
8.1	Is there a bank reconciliation for each account?	Yes	Unity trust bank, one account
8.2	Reconciliation carried out on receipt of statement?	Yes	
8.3	Any unexpected balancing entries in any reconciliation?	No	

9. Year End Procedures			Comments
9.1	Year-end accounts prepared on correct accounting basis?	Yes	Per accountancy package
9.2	Bank statements and ledger reconcile?	Yes	Seen
9.3	Underlying financial trail from records to presented accounts?	Yes	On Scribe
9.4	Where appropriate, debtors and creditors properly recorded?	Yes	
9.5	Has council agreed, signed and minuted sections 1 & 2 of the annual return?	N/A	First year as independent Council
9.6	Public Rights provision current?	Yes	On website
9.7	Was External Audit exemptions correctly declared.?	N/A	First year as independent Council

10. Miscellaneous			Comments
10.1	Have points raised at the last audit been addressed?	N/A	First year as independent Council
10.2	Has the council adopted a Code of Conduct?	Yes	On website
10.3	Is eligibility for General Power of Competence properly evidenced?	Yes	
10.4	Are all electronic files backed up?	Yes	USB Sticks
10.5	Do arrangements for public inspection of council's records exist?	Yes	Will be put in place at a charge up to £5
10.6	Public Rights Provision adopted?	Yes	On website
10.7	Complaints Procedure Adopted?	Yes	On website
10.8	Are Training Records kept?	Yes	Clerk has documents
10.9	Website Accessibility Statement adopted?	Yes	Bottom of home screen

11. Charities			Comments
11.1	Charities reported, accounted and filed separately?	N/A	

Payee invoice check	Wicksteed Leisure Ltd	SJL Landscapes
Ledger date	18/01/2024	28/04/2023
Item/Budget heading	Play park repairs	Ground Maintenance
Ref/cheque no.	N/a	N/a
Payment minute ref	18/01/24 Ref:23/81a	27/07/2023 Ref:23/09a
Invoice value	303.62	1,720.31
Minute value	303.62	1,720.31
Payment value	303.62	1,720.31
Bank Statement value	303.62	1,720.31
Timely payment	Yes	Yes
VAT recorded	Yes (£50.60)	Yes (£286.72)
S137 recorded	N/A	N/A
S137 minuted	N/A	N/A
Notes		

Annual Return (Page 3)			
		Year ending 31 March 2023	Year ending 31 March 2024
		£	£
1	Balances brought forward	0	30,000
2	Annual precept	0	115,214
3	Total other receipts	0	208,041
4	Staff costs	0	33,945
5	Loan interest/capital repayments	0	0
6	Total other payments	0	55,967
7	Balances carried forward	30,000	263,343
8	Total cash and investments	30,000	263,343
9	Total fixed assets and long-term investments and assets	180,372	180,372
10	Total borrowings	0	0
11	Section 4 annual return figures completed and cross referenced	Yes	Yes

NOTES

The Clerk and/or RFO should certify the accounts before the full council approves them.

The Notice for the public inspection period must detail that it is for a single period of 30 working days and must include the first ten days of July (ie 10.6 – 12.07 or 01.07- 09.08)