

INTERNAL AUDIT CHECKLIST YEAR ENDING 31 MARCH 2023

Name of Council	Annesley & Felley Parish Council	Financial officer	John Barlow
No. of Councillors	13	Precept	£55,450
Budgeted expenditure 2022/23	£69,600	Budgeted income 2022/23	£72,500

1. Book Keeping			Comments
1.1	Cash book maintained and up to date?	Yes	
1.2	Arithmetically correct?	Yes	
1.3	Evidence of Internal Control?	Yes	
1.4	VAT evidence, recording and reclaimed?	Yes	Last VAT claim – Feb 2023
1.5	Payments supported by invoices, authorised and minuted?	Yes	

2. Due Process			Comments
2.1	Standing Orders adopted?	Yes	Last adopted 4 th July 2022
2.2	Standing Orders reviewed regularly?	Yes	Reviewed/adopted July 2022
2.3	Financial Regulations adopted?	Yes	Adopted 7 th Dec.2020
2.4	Financial Regulations properly tailored to council?	Yes	Reviewed Dec.2020
2.5	Responsible Financial Officer appointed?	Yes	John Barlow
2.6	List of member interests held?	Yes	Held by ADC & PC website
2.7	Agendas informative and displayed with 3 clear days' notice	Yes	Displayed on website
2.8	Purchasing authority defined in Financial Regulations?	Yes	See Financial Regulations

3. Risk Management			Comments
3.1	Does review/scan of minutes reveal any unusual activity?	No	
3.2	Annual risk assessments carried out?	Yes	2022/23 approved 5 th Dec 2022
3.3	Insurance cover appropriate and adequate?	Yes	
3.4	Evidence of annual insurance review?	Yes	
3.5	Internal financial controls documented and evidenced?	Yes	
3.6	Minutes initialled, each page identified and overall signed?	Yes	
3.7	Regular reporting of bank balance?	Yes	

4. Budget			Comments
4.1	Annual budget to support precept?	Yes	
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 – Parish Clerk			Comments
5.1	Contract of employment?	Yes	
5.2	Tax code issued?	Yes	
5.3	PAYE / NI evidence?	Yes	
5.4	Has council approved salary paid?	Yes	
5.5	Other payments PAYE, NI & Expenses approved by council?	Yes	

6. Payroll - Other			Comments
6.1	Contract of employment?	Yes	
6.2	Does council have employee liability cover?	Yes	
6.3	Tax code(s) issued?	Yes	
6.4	Minimum wage paid?	Yes	Clerk £14.21 & Caretaker £10.70 per hour
6.5	Complaints procedure in place?	Yes	

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	Last reviewed Dec 2022
7.3	Value of individual assets included?	Yes	

8. Bank Reconciliations				Comments
8.1	Are there bank reconciliations for each account?	Yes		
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		Receipts & Payments basis
9.2	Bank statements and cash book reconcile?	Yes		

10. Miscellaneous				Comments
10.1	Have points raised at the last audit been addressed?	Yes		None raised
10.2	Has the council adopted a Code of Conduct	Yes		Adopted July 2012
10.3	Are all electronic files backed up?	Yes		Google Cloud & data sticks
10.4	Do arrangements for public inspection of council's records exist?	Yes		
10.5	Has the council registered with the Pensions Regulator?	Yes		Smart Pensions Ltd
10.6	Does the council have a Staging Date from the Pensions Regulator?	Yes		Re-confirmed on 02/09/2021

11. Burial Authorities				Comments
11.1	All money received corresponds with the number of burials/cremations recorded and memorial permits issued?	Yes		
11.2	Are fees levied in accordance with the Council's approved scale of fees and charges?	Yes		
11.3	Have all statutory books been kept safe and up to date? If electronic copies are held, are these backed up regularly?	Yes		

Internal audit carried out by:	Philip Clarke	
Audit type	Annual Internal Audit	Signature
Date	April 2023	