

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

Further to the Internal Audit of Accounts I carried out on 25th April 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 Caroline Crowder
East Midlands Audit Services Ltd

25th April 2024

1. Book Keeping			Comments
1.1	Spreadsheet maintained and up to date?	Yes	
1.2	Arithmetic correct?	Yes	
1.3	Evidence of Internal Control?	Yes	
1.4	VAT evidence, recording and reclaimed?	Yes	
1.5	Payments in ledger supported by invoices, authorised and minuted?	Yes	
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	
2.2	Standing Orders reviewed at annual meeting?	No	Recommend that these are reviewed at least annually
2.3	Financial Regulations adopted?	Yes	
2.4	FRs properly tailored to council?	Yes	
2.5	Equal Opportunities policy adopted?	Yes	
2.6	RFO appointed?	Yes	
2.7	List of member interests held?	Yes	
2.8	Agendas signed, informative and displayed with 3 clear days’ notice?	Yes	
2.9	Purchasing authority defined in FRs?	Yes	
2.10	Legal powers identified in minutes and/or cashbook?	Yes	
2.11	Committee terms of reference exist and have been reviewed for Committees?	N/A	
2.12	Council/Councillors contact details on line?	Yes	
2.13	GDPR Privacy Policy on web site?	Yes	

3. Risk Management			Comments
3.1	Does scan of minutes reveal any unusual activity?	No	
3.2	Annual risk assessment carried out?	Yes	Needs to be approved by full Council
3.3	Insurance cover appropriate and adequate?	Yes	Minute 2024.22 shows insurance policy is being updated after a new asset was purchased
3.4	Evidence of annual insurance review?	No	Recommend that an annual insurance review is completed ASAP and before the next renewal
3.5	Internal financial controls documented and evidenced?	Yes	
3.6	Minutes initialled, each page identified and overall signed?	Yes	
3.7	Regular reporting and minuting of bank balance?	No	Some minutes record the bank balance but not all. Recommend this is recorded at each meeting.
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	
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	
5.3	PAYE / NI evidence?	Yes	
5.4	Has council approved salary paid?	Yes	
5.5	Pension provision in place or opt out?	Yes	
5.6	Other payments reasonable and approved by council?	Yes	
5.7	Complaints procedure in place?	Yes	
5.8	Current Grievance and Disciplinary procedures in place?	Yes	

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	
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	
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	
9.2	Bank statements and ledger reconcile?	Yes	
9.3	Underlying financial trail from records to presented accounts?	Yes	
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?	Yes	
9.6	Public Rights provision current?	Yes	
9.7	Was External Audit exemptions correctly declared.?	N/A	

10. Miscellaneous			Comments
10.1	Have points raised at the last audit been addressed?	Yes	
10.2	Has the council adopted a Code of Conduct?	Yes	
10.3	Is eligibility for General Power of Competence properly evidenced?	N/A	
10.4	Are all electronic files backed up?	Yes	
10.5	Do arrangements for public inspection of council's records exist?	Yes	
10.6	Public Rights Provision adopted?	Yes	
10.7	Complaints Procedure Adopted?	Yes	
10.8	Are Training Records kept?	No	Recommend to create a training record
10.9	Website Accessibility Statement adopted?	No	Recommend this is created and adopted

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

Payee invoice check	Nottinghamshire Association of Local Councils	Countrywide Grounds Maintenance
Ledger date	07/08/2023	01/03/2024
Item/Budget heading	Councillor Mileage and Training	Parks Grounds Maintenance and Flag
Ref/cheque no.	35 online transactions	94 online transactions
Payment minute ref	2023/105	2024/62
Invoice value	80.00	160.00
Minute value	80.00	160.00
Payment value	80.00	160.00
Bank Statement value	80.00	160.00
Timely payment	Yes	Yes
VAT recorded	N/A (£)	Yes (£26.67)
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	45,598	53,121
2	Annual precept	25,000	20,000
3	Total other receipts	4,715	1,245
4	Staff costs	5,274	3,741
5	Loan interest/capital repayments	0	0
6	Total other payments	16,918	27,745
7	Balances carried forward	53,121	42,880
8	Total cash and investments	53,121	42,880
9	Total fixed assets and long term investments and assets	125,864	128,496
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 (i.e. 10.6 – 12.07 or 01.07- 09.08)