

ANNUAL INTERNAL AUDIT – Kirkandrews on Esk PC 2020-2021

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 de minimis amount been competitively purchased?</p>	<p>✓</p> <p>✓</p> <p>✓</p>	<p>January 2021</p> <p>Bus Shelters - quotes obtained.</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>✓</p> <p>✓</p>	<p>Quarterly.</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>✓</p> <p>✓</p>	<p>No Petty Cash.</p>	
Budgetary Controls	<p>1. Has the Council prepared an annual budget in support of its plans?</p>	<p>✓</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>✓</p> <p>✓</p> <p>✓</p>	<p>N/A.</p>	

Assets Control	1. Are the Assets/Property Registers up to date? 2. Is insurance cover appropriate and adequate?	✓ ✓	Seen Seen.	
Year End Procedures	1. Are year-end accounts prepared on the correct accounting basis? 2. Do accounts agree with the cash book? 3. Is there an audit trail from underlying financial records?	✓ ✓ ✓		
Bookkeeping	1. Is the cash book maintained & up to date? 2. Is the cash book arithmetically correct? 3. Is the cash book regularly balanced? 4. Are receipts & invoices easily identified in cash book? 5. Are there vouchers for all transactions?	✓ ✓ ✓ ✓ ✓		
Payment Controls	1. Are payments in the cash book supported by invoices, authorisation (person or minutes)? 2. Is s137 expenditure separately recorded and within statutory limits?	✓ ✓	Agenda + agreed. Recorded f23 Poppy wreath.	

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

Prepared By Internal Auditor J Batey.....

Date 28/04/21.....

Replies approved by W Bunnell..... Council member

Date 17.5.21.....



(signature)