

INTERNAL AUDIT CHECKLIST FOR DALBURY LEES PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2023

Further to the Internal Audit of Accounts I carried out on 26th April 2023 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 2022/23”. Page 4 of the 2022/23 AGAR form has been signed off accordingly.

Signed Brian Wood 26th April 2023
East Midlands Audit Services Ltd

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?	N/A	
1.7	S137 expenditure of direct benefit to electorate?	N/A	

2. Due Process			Comments
2.1	Standing Orders adopted (inc GDPR)?	Yes	
2.2	Standing Orders reviewed at annual meeting?	Yes	
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	
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 and minuting of bank balance?	Yes	
3.8	S137 expenditure minuted?	N/A	
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?	No	(Next Meeting)
9.6	Public Rights provision current ?	Yes	
9.7	Was External Audit exemptions correctly declared.?	Yes	

10. Miscellaneous			Comments
10.1	Have points raised at the last audit been addressed?	N/A	
10.2	Has the council adopted a Code of Conduct ?	Yes	
10.3	Is eligibility for General Power of Competence properly evidenced?	No	
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 ?	Yes	
10.9	Website Accessibility Statement adopted?	Yes	

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

Payee invoice check	Reflex
Ledger date	21.03.2023
Item/Budget heading	Misc
Ref/cheque no.	669
Payment minute ref	023/23
Invoice value	£177.53
Minute value	£177.53
Payment value	£177.53
Bank Statement value	£177.53
Timely payment	Yes
VAT recorded	Yes (£29.59)
S137 recorded	N/A
S137 minuted	N/A

Note

Due to staffing problems caused by the first new Clerk only staying 3 months in the post a number of payments are outstanding. The latest Clerk is aware of these matters and will address the issues of non payment as quickly as possible (with the priority being the salaries of both the outgoing Clerk's)

Annual Return (Page 3)			
		Year ending 31 March 2022	Year ending 31 March 2023
		£	£
1	Balances brought forward	7323	7143
2	Annual precept	1600	1600
3	Total other receipts	3051	2198
4	Staff costs	1303	684
5	Loan interest/capital repayments	0	0
6	Total other payments	3528	3999
7	Balances carried forward	7143	6258
8	Total cash and investments	7143	6258
9	Total fixed assets and long term investments and assets	6694	6694
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 12.6 – 21.07 or 3.07- 18.08)

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(For Town and Parish Council's)

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Nigel Trowbridge
Clerk to Dalbury Lees Parish Council

INVOICE BW33/23/68

To: Independent Internal Audit of the 2022/2023 Dalbury Lees Parish Council Accounts on 26th April 2023

Audit of Accounts	£60.00
Mileage 50% of 60 miles x .75p	£22.50
Total	£82.50

Cheque payable to East Midlands Audit Services Ltd at the above address or Direct Debit to Lloyds Bank 30 99 50 Account No 54765060

Company No 14533354