

**Ightfield Parish Council  
Internal Audit Report Financial Year 2023/24**

<b>Internal Control</b>	<b>Test</b>	<b>Observations/Recommendations</b>	<b>Notes</b>
Proper bookkeeping	Is the cash book maintained and up to date?	Yes	
	Is the cash book arithmetically correct?	Yes	
	Is the cash book regularly balanced?	For each meeting	
Standing Orders, Financial Regulations and Payment Controls	Has the Council formally adopted Standing Orders, Financial Regulations?	Yes	
	Date S/Os last reviewed.	April 2024	
	Date FinRegs last reviewed.	April 2024	
	Has a Responsible Financial Officer been appointed with specific duties?	Yes	
	Have items or services above the <i>de minimis</i> amount (per FinRegs) been competitively purchased?	n/a	
	Are payments in the cash book supported by purchase orders, invoices, authorised and minuted?	Yes	
	Has VAT on payments been identified, recorded and reclaimed?	Yes	

	Is s137 expenditure separately recorded and within the statutory limit?	Yes	
	Have s137 payments been approved and included in the Minutes as such?	Yes	
Risk Management Arrangements	Does a review of the Minutes identify any unusual financial activity?	No	
	Do Minutes record the Council carrying out an annual risk assessment or review of their risk management scheme?	No	Policy was updated, but this was not Minuted.
	Date of Risk Assessment/Management Policy review and adoption	April 2024	
	Is insurance cover appropriate and adequate?	No	Review already underway.
	Are internal financial controls documented and regularly reviewed?	Yes, at every meeting.	Chairman signs invoices at meeting.
Budgetary controls	Has the Council prepared an annual budget in support of its precept and has this been minuted as being approved?	Yes	
	Has the precept been calculated from the budget and been approved?	Yes	
	Does the budget include an actual completed year?	Yes	

	Is actual expenditure against budget regularly reported to the Council?	Yes	At budget-setting meeting.
	Has the Council agreed a General Reserve Policy?	No	Mentioned in Risk Assessment schedule but not specified in Minutes
	Are there any significant unexplained variances from budget?	Not clear.	Suggest add specific line in cash book.
	Where necessary, does the council have a formal Investment Policy?	n/a	
Income Controls	Is income properly recorded and promptly banked?	Yes	
	Does the precept recorded agree to the Council Tax authority's notification?	Yes	
	Are security controls over cash and near-cash adequate and effective?	n/a	
Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	n/a	
	Is petty cash expenditure reported to each Council meeting?	n/a	
	Is petty cash reimbursement carried out regularly?	n/a	
Payroll Controls	Do all employees have contracts of employment with clear terms and conditions?	No	Note that where a locum clerk is in place with no permanent clerk appointed (ie, not covering for sick

			leave or similar) HMRC rules state that the locum must be an employee. NOTE: now rectified.
	Do salaries paid agree with those approved by the Council?	Yes	
	Are salaries above the National Living Wage / Minimum Wage?	Yes	
	Are other payments to employees reasonable and approved by the Council?	Yes	
	Have PAYE/NIC been properly operated by the Council as an employer?	Yes	
Asset Controls	Does the Council maintain a register of all material assets owned or in its care?	Yes	
	Are the assets and investments registers up to date? When were these last reviewed?	Not during the 2023/24 year.	Now rectified.
	Does the asset insurance valuations agree with those in the asset register?	No.	Rectification under way.
Bank reconciliation	Is there a bank reconciliation for each account and is this reported to Council?	Yes	
	Is a bank reconciliation carried out regularly and in a timely fashion?	Yes	

	Are there any unexplained balancing entries in any reconciliation?	No	
Year-end Procedures	Are year-end accounts prepared on the correct accounting basis? (Receipts and Payments, or Income and Expenditure)?	Yes	
	Do accounts agree with the cash book?	Yes	
	Has a year-end bank reconciliation been undertaken?	Yes	
	Is there an audit trail from underlying financial records to the accounts?	Yes	
	Where appropriate, have debtors and creditors been properly recorded?	n/a	
Procedural	Is eligibility for the General Power of Competence properly evidenced?	n/a	
	Have points raised on the last Internal Audit report been considered by Council and actioned?	Yes	
Transparency: For smaller councils with turnover under £25,000	Have the following been published? All items of expenditure above £100; End of year accounts; Annual governance statement; Internal Audit Report; List of	Yes	

	councillor or member responsibilities; Location of public land and building assets; Minutes, agendas and papers of formal meetings.		
Councils that are Burial Authorities	Records of burials and EROBs tally with receipts?	n/a	
Councils with Allotments	Correct notice given of increases in fees?	n/a	
	Appropriate leases in place?	n/a	
Councils with Charities	Are all Charities up to date with Charity Commission filing requirements?	n/a	
	Has the Council been named as Sole Trustee on the Charity Commission Register?	n/a	
	Is the Council acting in accordance with the Charity Trust Deed?	n/a	
	Are the Charity meetings and accounts recorded separately from those of the Council?	n/a	
General Data Protection Regulation	Has the Council adopted a Data Protection Policy?	Yes	
	Has the Council put in place Privacy Notices?	Yes	
Miscellaneous	Is the Council registered with the Information Commissioner's Office?	Yes	DD Jan 2024

	Does the Council's website meet accessibility requirements?	Yes	Confirmed by HugoFox statement on website
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Per Pro Services Ltd  
May 2024

With thanks to the temporary clerk, A Roberts, and the former clerk, J Howard.