

HUNNINGTON PARISH COUNCIL
INTERNAL AUDIT SCHEDULE

AUDIT CHECKS		RESULTS
1 Checking that books of account have been properly kept throughout the year		
1.1	Check procedure for and regularity of entering financial data into Quick Books	Appropriate books of account have been properly kept throughout the year using a spreadsheet which is adequate given the small number of financial transactions.
1.2	Is the cashbook maintained and up to date?	Yes
1.3	Is the cashbook arithmetic correct?	Yes
1.4	Is the cashbook regularly balanced?	Yes
2 Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved and VAT is correctly accounted for		
2.1	Has the Council formally adopted standing orders and financial regulations?	Standing Orders and financial regulations have been formally adopted.
2.2	Has a Responsible Financial Officer been appointed with specified duties?	Yes. Mrs. Ruth Mullett - Clerk to Hunnington Parish Council
2.3	Have items or services above a de minimis amount been competitively purchased?	Yes
2.4	Are payments in the cashbook supported by invoices, authorised & minuted?	Yes. Significant sample of payments were examined.
2.5	Has VAT on payments been identified, recorded and reclaimed?	Yes. VAT computation and claims examined.
2.6	Is s137 expenditure separately recorded and within statutory limits?	Yes. S.137 Expenditure - Nil for an electorate of 448.
3 Reviewing the Council's risk assessment and ensuring that adequate arrangements are in place to manage all identified risks		
3.1	Does a scan of the minutes identify any unusual financial activity?	No
3.2	Do the minutes record the Council carrying out an annual risk assessment?	Yes
3.3	Is insurance cover appropriate and adequate?	Yes
3.4	Are internal financial controls documented and regularly reviewed?	Yes
4 Verifying that the annual precept request is the result of a proper budgetary process; that the budget progress has been regularly monitored and that the council's reserves are appropriate		
4.1	Has the Council prepared an annual budget in support of its precept?	Yes
4.2	Is actual expenditure against budget regularly reported to the Council?	Yes. Regular reporting of actual expenditure together with a comparison to budget.
4.3	Are there any significant unexplained variances from budget?	No
5 Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for		
5.1	Is income properly recorded and promptly banked?	Yes
5.2	Does the precept recorded in the cashbook agree to the District Council's Notification?	Yes. Precept of £13,775.00 for 2022 / 2023
5.3	Are security controls over cash adequate and effective?	Yes
6 Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for		
6.1	Is all petty cash expenditure recorded and supported by VAT invoices / receipts?	No petty cash transactions
6.2	Is petty cash expenditure reported to each Council meeting?	No petty cash transactions
6.3	Is petty cash reimbursement carried out regularly?	No petty cash transactions

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7	Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied	
7.1	Do salaries paid agree with those approved by the Council?	Yes
7.2	Are other payments to the Clerk reasonable and approved by the Council?	Monthly payment to the Clerk are approved each month.
7.3	Has PAYE / NI been properly operated by the Council as an employer?	Yes. All computations checked.
8	Checking the accuracy of the asset and investments register	
8.1	Does the Council keep an asset register of all material assets owned?	Yes
8.2	Are the Assets / Investments registers up to date?	Yes
8.3	Do asset insurance valuations agree with those in the asset register?	Yes
9	Testing the accuracy and timeliness of periodic and year-end bank account reconciliations	
9.1	Is there a bank reconciliation for each account?	Yes - Unity Trust Bank Account reconciled to bank statements.
9.2	Is a bank reconciliation carried out regularly on the receipt of statements?	Yes
9.3	Are there any unexplained balancing entries in any reconciliation?	No
10	Year-end testing on the accuracy and completeness of the financial statements	
10.1	Are year-end accounts prepared on the correct accounting basis?	Yes
10.2	Do accounts agree with the cash book?	Accounts prepared from QuickBooks accounting software.
10.3	Is there an audit trail from underlying financial records to the accounts?	Yes
10.4	Where appropriate, have debtors and creditors been properly recorded?	Yes
11	In addition to the above, I carried out the following relevant testing during the year which has been reported to the Council	
	Review Section 2 of the AGAR - Accounting Statements	Accounting Statements verified.
	Detailed review of the year's payroll calculations.	Calculations verified.
	Review of Fixed Asset register	Spreadsheet version updated