

Internal Audit Check		
Herringswell Parish Council – y/e 31 March 2022		
A Appropriate books of account have been properly kept throughout the year		
Check cash book properly written up and balanced	Cash book kept on Excel spreadsheet.	1
Verify selection of items against bank statement	Ample of entries matched to bank statements	1
B The Council's Financial Regulations have been met		
Standing Orders formally adopted and correspond to the latest good practice	These have been adopted	1
Financial Regulations formally adopted and correspond to the latest good practice	These have been adopted.	1
RFO appointed and clear duties listed	VB appointed RFO	1
Check selection of large or unusual purchases to ensure FRs followed	Largest payment was for notice boards £2,359. This was approved in the previous year	1
B Payments were supported by invoices, expenditure was approved and VAT properly accounted for		
Check selection of payments to ensure properly authorised.	Payments listed on minutes as required. Clerk confirms that the list is sent with the agenda as required by Financial Regulations	1
Check vouchers relating to above	Sample of invoices seen and checked	1
Check VAT has been properly accounted for (for income, see below)	VAT is analysed in a separate column.	1
Additionally check random selection of large payments in cash book	Notice board	1
If electronic banking is used ensure that proper procedures are in place as provided for in the model Financial Regulations.	The Clerk has explained the procedures which appear adequate.	1

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Check any s137 for amount, validity	Wreath	1
Check VAT reclaim(s) during the year or, if Council is registered, check that VAT returns correspond with the underlying records.	Claim for previous VAT made and received during the year.	1
C The Council assessed the significant risks to achieving its objectives and had adequate arrangements to manage these		
Formal risk assessment documents available for inspection	The Council has prepared a financial risk assessment	1
Do the minutes record the council carrying out an annual risk assessment?	Yes. At annual meeting	1
Is the insurance cover appropriate and adequate – see also H below	Standard Council policy	1
D The annual precept requirement resulted from an adequate budgetary process		
Has the Council prepared an annual budget in support of its precept?	Yes	1
Is the precept based upon realistic assumptions including evaluation of required balances?	Balances are just a little more than precept but reasonable	1
D Progress against the budget was regularly monitored and reserves were appropriate		
Review existence and adequacy of budgetary reports	The Council only meets three times a year. The RFO keeps a watch over expenditure and progress is reported to the Council	1
Are there any significant unexplained variances?	None	1
E Expected income was fully received, based upon correct prices, properly recorded and promptly banked; and VAT was properly accounted for		
Precept paid as requested and banked properly	Paid by BACS	1

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Is other income properly accounted for and are adequate procedures in place?	No other income apart from VAT repayment	1
If appropriate, is the Council VAT registered and, if so, is VAT being properly charged?	Not registered	-
F Petty cash payments were properly supported by receipts, expenditure was approved and VAT properly accounted for		
Is all petty cash expenditure supported by VAT receipts?	None	n/c
Is petty cash expenditure regularly reported back to the Council?		
Is reimbursement carried out regularly?		
G Salaries to employees and allowances to members were paid in accordance with council approvals		
Do all employees have properly drawn up contracts of employment?	Clerk has a contract	1
Has the Council approved all salaries and do payments correspond with these decisions?	All payments properly approved	1
Are other payments (e.g. expense payments) reasonable and properly approved?	As above	1
G PAYE, NI and pension requirements were properly applied		
Check PAYE and NI. Alternatively, if a bureau is used, check the records of payments.	Payroll is administered by SALC	1
Check end of year returns or, if a bureau is used, check that the documentation is in order.	All carried out	1
Check that requirements for workplace pensions have been followed	Salary below the level where this is required	1

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H Asset and investment registers were complete and accurate and properly maintained		
Does the Council have an Asset Register and is it regularly maintained?	Asset register seen.	1
Ensure assets purchased during year (see minutes) are recorded	Replacement of notice boards has been included	1
Are asset insurance values adequate to cover list of assets in register?	There is no detailed schedule but the total sum insured is £20,000 which is well above the total of the asset register	1
I Periodic and year-end bank account reconciliations were properly carried out		
Check for regular (monthly / quarterly) bank reconciliations for all accounts	These are carried out regularly	1
Are reconciliations accurate and do they contain no unexplained items?	No issues	1
J Year-end accounts were prepared on the correct accounting basis, agreed with cash book, were supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded		
Are year-end accounts produced on the correct basis R&P or I&E)?	R&P	1
Verify accounts to cash book	This has been done	1
Is there an audit trail from underlying financial records to the accounts? (I&E only)		
Verify debtors and creditors (I&E only)		
K . IF the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick “not covered”)		
Did the Council satisfy this requirement?	Yes	1

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L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.		
Financial and information requirements	Information on website appears complete	1
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).		
Check evidence of this	Copy of notice seen	1
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).		
Check evidence	Information is present	1
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee		
Verify this was the case	None	-

Levels of assurance: 1 – high, 2 – substantial, 3 – limited, 4 – minimal, n/c – not covered at this visit

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