Audit Report Year 2022/23

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Bagby & Balk Parish Council

Status - Complete
Period Audited: 1st April 2022 - 31st March 2023
YEAR 22/23

Objective (Automated)	**QUESTIONS**	**Answer**	**Recommendations**
Proper Bookkeeping	Is cashbook maintained and up to date?	Monthly	
Proper Bookkeeping	Is cashbook arithmetically correct?	Yes	
Proper Bookkeeping	Is the cashbook regularly balanced?	Yes - monthly	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has the council formally adopted standing orders and financial regulations?	Every May at the ACM all the Governance Documents are reviewed and adopted.	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has a Responsible financial officer been appointed with specific duties?	yes	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Have items or services above the de minimus amount been competitively purchased?	Nothing over the De Minimus has been purchased	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Are payments in the cashbook supported by invoices, authorised and minuted?	Yes	

Objective (Automated)	QUESTIONS	Answer	Recommendations
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has VAT on payments been identified, recorded and reclaimed?	Yes, Vat reclaimed approximately once per year	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Is s137 expenditure separately recorded and within statutory limits?	Number of Electors 416 x £8.82 = £3669.12. S137 spend within the powers limit	Please be reminded to specifically note items as "S137" within the Cashbook for ease of reference
Risk Management Arrangements	Does a review of the minutes identify any unusual financial activity?	No unusual activity observed in the meeting minutes present on the website	
Risk Management Arrangements	Do minutes record the council carrying out an annual risk assessment?	The Risk Assessment has been adopted September 2021 and reviewed May 23	The Risk Assessment should be reviewed yearly and as such mentioned in the meeting minutes
Risk Management Arrangements	Is insurance cover appropriate and adequate?	The Insurance appears comprehensive	
Risk Management Arrangements	Are internal financial controls documented and regularly reviewed?	The Council does not fully comply with 2.2 of the Financial Regulations as they Councillors see the bank statements and payments but do not physically sign - this will be reviewed in future meetings	Please either update the Financial Regulations to reflect what actually happens or implement signing of documentation (I would recommend this option)
Burial Authority	(Burial Authorities only) Is the Council aware of the Ministry of Justice guidance on "Managing the Safety of Burial Ground Memorials"	n/a not a Burial Authority	
Burial Authority	Do you have a ledger of permits from which I can choose a sample?	n/a not a Burial Authority	
Burial Authority	What is the process for storing Burial records	n/a not a Burial Authority	
Burial Authority	If you have Interred Ashes can you provide certificate of cremation? Can you provide a list of interred Ashes in order for us to choose a sample?	n/a not a Burial Authority	
Burial Authority	(Burial Authorities only) Is the Council aware of the Ministry of Justice guidance on "Managing the Safety of Burial Ground Memorials"	n/a not a Burial Authority	
Market Authority	Please provide a rate card for the market stalls	n/a not a Market Authority	
Market Authority	Please provide a list of regular stall holders	n/a not a Market Authority	
Budgetary Controls	Has the council prepared an annual budget in support of its precept?	Yes	
Budgetary Controls	Is actual expenditure against the budget regularly reported to the council?	Yes, monthly via budget monitoring	
Budgetary Controls	Are there any significant unexplained variances from budget?	None	
Income Controls	Is income properly recorded and promptly banked?	Yes	
Income Controls	Does the precept recorded agree to the Council Tax authority's notification?	Yes	
Income Controls	Are security controls over cash and near-cash adequate and effective?	no cash handled	
Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	N/A no petty cash	
Petty Cash Procedures	Is petty cash expenditure reported to each council meeting?	N/A no petty cash	
Petty Cash Procedures	Is petty cash reimbursement carried out regularly?	N/A no petty cash	
Payroll Controls	How many members of staff are there?	1	
Payroll Controls	How many members of staff are on National Minimum Wage?	none	
Payroll Controls	What is the approval processs for pay increases?	NJC Rates, again approved in Council Meeting	

Objective (Automated)	**QUESTIONS**	**Answer**	**Recommendations**
Payroll Controls	Do you have a Training Policy & Record?	no	There should be a Training Policy and Record in place to mitigate any possible miscommunication or despite from employeees or Councillors.
Payroll Controls	Is your Clerk CiLCa Qualified?	no	
Payroll Controls	Do you have HR policies?	no	Where employees are insitu so should be relevant HR policies. This protects the interests of both parties
Payroll Controls	Do all employees have contracts of employment with clear terms and conditions?	yes	
Payroll Controls	Do you have Health and Safety Policies in place with regards staff workstations?	no	The Council should be complying to the Health and Safety at Work act regardless of where the employee works. DSE review at the very least should be in place
Payroll Controls	Do salaries paid agree with those approved by the council?	Yes	
Payroll Controls	Are other payments to employees reasonable and approved by the council?	Yes	
Payroll Controls	Have PAYE/NIC been properly operated by the council as an employer?	Yes	
Asset Control	Does the council maintain a register of all material assets owned or in its care?	Yes	
Asset Control	Are the assets and Investments registers up to date?	Yes	
Asset Control	Do asset insurance valuations agree with those in the asset register?	Yes	
Bank Reconciliation	Is there a bank reconciliation for each account?	Yes	
Bank Reconciliation	Is a bank reconciliation carried out regularly and in a timely fashion?	Yes, monthly	
Bank Reconciliation	Are there any unexplained balancing entries in any reconciliation?	No unexplained entries or balancing issues	
Bank Reconciliation	Is the value of investments held summarised on the reconciliation?	n/a no investments	
Year End Procedures	Are year end accounts prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure)?	Yes	
Year End Procedures	Do accounts agree with the cashbook?	Yes	
Year End Procedures	Is there an audit trail from underlying financial records to the accounts?	Yes	
Year End Procedures	Where appropriate, have debtors and creditors been properly recorded?	Yes	
Other Issues	Is the Council registered with the Information Commissioner?	ZA277999 - expires September 2023	
Other Issues	What arrangements does the Council have for the back up of computer files?	Monthly back up, memory stick purchased 2 years ago with important documents backed up to Google Drive and the website	
Other Issues	Does the Council have responsibility for any Trust Funds? If so, are they independently examined?	no	
Other Issues	Are the Policies and procedures on the website up to date?	There are a number of policies on the website	
Other Issues	Any other issues that are worthy of reporting.	None	
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