

Internal Audit Check		
Tuddenham St Mary Parish Council – y/e 31 March 2021		
A Appropriate books of account have been properly kept throughout the year		
Check cash book properly written up and balanced	Cash book kept on spreadsheet.	1
Verify selection of items against bank statement	Fourth quarter payments compared. With bank statements	1
B The Council's Financial Regulations have been met		
Standing Orders formally adopted and correspond to the latest good practice	No changes	1
Financial Regulations formally adopted and correspond to the latest good practice	No changes	1
RFO appointed and clear duties listed	VB is RFO	1
Check selection of large or unusual purchases to ensure FRs followed	Largest single payment is to Tilbrooks for £4,730.10 (cheque number 1050). No change from last 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 authorised at Parish Council meetings.	1
Check vouchers relating to above	Selection looked at and in order	1
Check VAT has been properly accounted for (for income, see below)	VAT analysed in separate column in cash book.	1
Additionally check random selection of large payments in cash book	Tilbrooks payment (see above) matches invoice	1
If electronic banking is used ensure that proper procedures are in place as provided for in the model Financial Regulations.	Not used	N/A

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Check any s137 for amount, validity	Single payment of £37 for wreth	1
Check VAT reclaim(s) during the year or, if Council is registered, check that VAT returns correspond with the underlying records.	Reclaim submitted for £,542.37 cover 2019-2021. It is preferable if claims are submitted at least annually	2
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	Play area is inspected regularly by the District Council and any issues are dealt with immediately. Financial RA is in order	1
Do the minutes record the council carrying out an annual risk assessment?	Reviewed in July 2020	1
Is the insurance cover appropriate and adequate – see also H below	Parish has standard policy from AXA arranged by Came & Co.	1
D The annual precept requirement resulted from an adequate budgetary process		
Has the Council prepared an annual budget in support of its precept?	Budget was agreed at meeting in January 2020	1
Is the precept based upon realistic assumptions including evaluation of required balances?	Reserves are a little high (20 months expenditure) but not at a level that requires explanation.	1
D Progress against the budget was regularly monitored and reserves were appropriate		
Review existence and adequacy of budgetary reports	Regular reports presented to meetings	1
Are there any significant unexplained variances?	None	
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?	Interest of £6.30 plus grants of £700 recived. Playing field rent received of £25	1
If appropriate, is the Council VAT registered and, if so, is VAT being properly charged?	Not registered	N/A
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/A
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?	Yes	1
Has the Council approved all salaries and do payments correspond with these decisions?	Clerk's salary was increased in November 2020 and properly agreed by the Council	1
Are other payments (e.g. expense payments) reasonable and properly approved?	All expense claims submitted to Council for approval	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 dealt with by SALC.	1
Check end of year returns or, if a bureau is used, check that the documentation is in order.	As above	1
Check that requirements for workplace pensions have been followed	Salary is below limit for this to be offered	1
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 was approved 31/7/2020. It would be better if this were approved as at 31/3/2021 so that it clearly matches the figure in Box 9 of the AGAR. The Clerk confirm that no assets were acquired between the date of approval and the year end	2
Ensure assets purchased during year (see minutes) are recorded	None	1

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Do asset insurance values correspond to values in the asset register?	These appear adequate	1
I Periodic and year-end bank account reconciliations were properly carried out		
Check for regular (monthly / quarterly) bank reconciliations for all accounts	These have been carried out monthly and approved by Council as an when meetings are held	1
Are reconciliations accurate and do they contain no unexplained items?	Note that at the year end there were some uncleared items which were dated before 31 March but not recorded in the cash book. This meant that the year end reconciliation shows no uncleared items. It would be preferable if these payments were recorded in the cash book and the reconciliation showed the items as uncleared. I have discussed this with the RFO and the system will be changed for next year. The total amounts involved are small.	2
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	These agree (but note comment above concerning uncleared items art the year end)	2
Is there an audit trail from underlying financial records to the accounts? (I&E only)		N/A
Verify debtors and creditors (I&E only)		N/A
K . IF the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 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.		
Check that this information is present	The information is on the website. Note that it might be better if the website were reorganised to make it easier to locate the information	1
Minutes, agendas and papers of formal meetings	These are all in place	1
M. The authority, during the previous year (2019-20) 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	I have seen the notice	1
N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).		
Check evidence	The information is present on the website.	1
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee		
Verify this was the case		N/A

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

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