

| Internal Audit Check | | |
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| Tuddenham St Mary 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 | Kept on Excel spreadsheet. 40 entries for the whole year. Q3 chosen for detailed checking | 1 |
| Verify selection of items against bank statement | Checked | 1 |
| B The Council's Financial Regulations have been met | | |
| Standing Orders formally adopted and correspond to the latest good practice | No change | 1 |
| Financial Regulations formally adopted and correspond to the latest good practice | No change | 1 |
| RFO appointed and clear duties listed | VB is RFO | 1 |
| Check selection of large or unusual purchases to ensure FRs followed | None | 1 |
| B Payments were supported by invoices, expenditure was approved and VAT properly accounted for | | |
| Check selection of payments to ensure properly authorised. | | |
| Check vouchers relating to above | Cheque 1076 missing voucher. Thus refers to a grant for wild flowers covered by a locality grant | 1 |
| Check VAT has been properly accounted for (for income, see below) | Analysed in separate column | 1 |
| Additionally check random selection of large payments in cash book | None | 1 |
| If electronic banking is used ensure that proper procedures are in place as provided for in the model Financial Regulations. | Not used | - |

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| Check any s137 for amount, validity | Payment for wreath made but not formally approved as S137. | 2 |
| Check VAT reclaim(s) during the year or, if Council is registered, check that VAT returns correspond with the underlying records. | One reclaim made for 2020-2021 received | 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 | As in previous years. Fincial Risks reviewed May 2021. Play Area is regularly inspected by District Council. | 1 |
| Do the minutes record the council carrying out an annual risk assessment? | This has been checked | 1 |
| Is the insurance cover appropriate and adequate – see also H below | Standard Council policy through Came and 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? | Original budget approved in January 2021 | 1 |
| Is the precept based upon realistic assumptions including evaluation of required balances? | Balances are high but less than twice precept. The Council is accumulating funds for future projects | 1 |
| D Progress against the budget was regularly monitored and reserves were appropriate | | |
| Review existence and adequacy of budgetary reports | Clerk keeps an overview of the progress against budget. I would recommend that at last every quarter a formal report should be made to the Council of progress to date | 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? | Small amounts of grants and donations recorded plus interest | 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 | - |
| 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? | Yes | 1 |
| Has the Council approved all salaries and do payments correspond with these decisions? | All payments approved | 1 |
| Are other payments (e.g. expense payments) reasonable and properly approved? | All payments approved | 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 done 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 limit | 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? | There is an asset register that appears complete. It was reviewed by the Council in May 202. I have recommended that the Council should review and approve the end of year figure for correlation with the AGAR | 1 |
| Ensure assets purchased during year (see minutes) are recorded | None | 1 |
| Are asset insurance values adequate to cover list of assets in 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 | All properly carried out | 1 |
| Are reconciliations accurate and do they contain no unexplained items? | None | 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 | There is a small error where expense have been included in Box 4. This will be corrected by the RFO | 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 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. | | |
| Financial and information requirements | All the required information appears to be present | 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 | Website copy seen | 1 |
| N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes). | | |
| Check evidence | Website seen | 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

Michael Williamson
MiJan Ltd
The Willows, Long Drove
Waterbeach, Cambridge CB25 9LW
Tel: 01223 860899
Mob: 07836 74858
Registered in England. Company number 1788401