

WE'RE STRONG IN NUMBERS



Audit Report Year 2022/23

Collingham with Linton 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?	The cashbook is maintained monthly	
Proper Bookkeeping	Is cashbook arithmetically correct?	Yes, the cashbook balances	
Proper Bookkeeping	Is the cashbook regularly balanced?	The cashbook is maintained monthly	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has the council formally adopted standing orders and financial regulations?	Yes, documents updated April 2022	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has a Responsible financial officer been appointed with specific duties?	Clerk is RFO too and is appointed with specific duties	
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?	Yes, evidence found of quotes where appropriate	
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, the Auditor chose a sample of approximately 1/3 of the transactions that have been processed in the bank.	

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 return submitted	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Is s137 expenditure separately recorded and within statutory limits?	S137 reviewed. The Clerk asks for reports on Grants within 3 months as a matter of course. However, some grant receivers do not follow through on this request.	Chase reports where the spend is over £2,000 as it is part of the S137 regulations that a report is received on the spend within 12 months.
Risk Management Arrangements	Does a review of the minutes identify any unusual financial activity?	No unusual activity	
Risk Management Arrangements	Do minutes record the council carrying out an annual risk assessment?	Yes, comprehensive Risk Assessment undertaken	
Risk Management Arrangements	Is insurance cover appropriate and adequate?	Insurance cover appears to be comprehensive	
Risk Management Arrangements	Are internal financial controls documented and regularly reviewed?	Documents are reviewed during Full Council meetings	
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?	n/a not a Market Authority	
Budgetary Controls	Is actual expenditure against the budget regularly reported to the council?	The Financial spreadsheet is considered by Council monthly which includes an update on actual vs budget	
Budgetary Controls	Are there any significant unexplained variances from budget?	None observed that are unexplained	
Income Controls	Is income properly recorded and promptly banked?	income received is via Bacs. No cash handed	
Income Controls	Does the precept recorded agree to the Council Tax authority's notification?	Yes. No official notification received but amount received does match request	
Income Controls	Are security controls over cash and near-cash adequate and effective?	N/a no cash handled	
Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	N/a no cash handled	
Petty Cash Procedures	Is petty cash expenditure reported to each council meeting?	N/a no cash handled	
Petty Cash Procedures	Is petty cash reimbursement carried out regularly?	N/a no cash handled	
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 process for pay increases?	Annual performance review	

Objective (Automated)	QUESTIONS	Answer	Recommendations	
Payroll Controls	Do you have a Training Policy & Record?	No	Recommend a Training Policy be created and Training Record kept. This is to cover the Council against any issues that may arise if a Councillor or employee stating they were not trained when in fact they were. Recommend ILCA. You may also be able to apply for General Power of Competence in the future if Clerk becomes CiLcA qualified Where employees are insitu the relevant HR polices should be in place. This covers the Council (and the individuals) in case of any issues	
Payroll Controls	Is your Clerk CiLcA Qualified?	No		
Payroll Controls	Do you have HR policies?	No		
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?	Yes		
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?	The council does maintain a register		There is an immaterial difference between the register and the AGAR. I have asked the Clerk/RFO to review in coming months but not highlighted as an Audit issue as it is immaterial in value
Asset Control	Are the assets and Investments registers up to date?	n/a no investments		
Asset Control	Do asset insurance valuations agree with those in the asset register?	n/a no investments		
Bank Reconciliation	Is there a bank reconciliation for each account?	Yes, there is a bank reconciliation present for the accounts		
Bank Reconciliation	Is a bank reconciliation carried out regularly and in a timely fashion?	Bank reconciliation are completed monthly		
Bank Reconciliation	Are there any unexplained balancing entries in any reconciliation?	No, there are no unexplained entries		
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?	The Auditor chose a sample of invoices and found sufficient audit trails		
Year End Procedures	Where appropriate, have debtors and creditors been properly recorded?	Yes	Please Diarise	
Other Issues	Is the Council registered with the Information Commissioner?	ZA272939 - Expires Sept 23		
Other Issues	What arrangements does the Council have for the back up of computer files?	iCloud and monthly hard drive back up		
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?	A number of policies are available to view on the website		Where Policies are created please ensure they are added to the website for Transparency purposes
Other Issues	Any other issues that are worthy of reporting.	No		
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