

INTERNAL AUDIT CHECKLIST FOR LINTON PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2024

Further to the Internal Audit of Accounts I carried out on 30 April 2024 I confirm that the annual audit was carried out in accordance with the suggested approach contained in the "Governance and Accountability for Smaller Authorities in England – A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements 2023/24".
Page 3 of the 2023/24 AGAR form has been signed off accordingly.

Signed Zoe Ingram
 East Midlands Audit Services Ltd

30 April 2024

1. Book Keeping			Comments
1.1	Spreadsheet maintained and up to date?	Yes	Copies seen – Scribe
1.2	Arithmetic correct?	Yes	
1.3	Evidence of Internal Control?	Yes	
1.4	VAT evidence, recording and reclaimed?	Yes	Within Scribe
1.5	Payments in ledger supported by invoices, authorised and minuted?	Yes	Seen in minutes
1.6	S137 separately recorded and within limits?	Yes	Within Scribe, printout given for year
1.7	S137 expenditure of direct benefit to electorate?	Yes	

2. Due Process			Comments
2.1	Standing Orders adopted (inc GDPR)?	Yes	Minuted 16 May 2023 ref: 23/12
2.2	Standing Orders reviewed at annual meeting?	Yes	Minuted 16 May 2023 ref: 23/12
2.3	Financial Regulations adopted?	Yes	Minuted 16 May 2023 ref: 23/12
2.4	FRs properly tailored to council?	Yes	
2.5	Equal Opportunities policy adopted?	Yes	Minuted 16 May 2023 ref: 23/12
2.6	RFO appointed?	Yes	Claire Orme
2.7	List of member interests held?	Yes	On Website
2.8	Agendas signed, informative and displayed with 3 clear days' notice ?	Yes	More than enough time
2.9	Purchasing authority defined in FRs?	Yes	Minuted 16 May 2023 ref: 23/16
2.10	Legal powers identified in minutes and/or cashbook?	Yes	Minuted 16 May 2023 ref: 23/16
2.11	Committee terms of reference exist and have been reviewed for Committees?	No	
2.12	Council/Councillors contact details online?	Yes	On website
2.13	GDPR Privacy Policy on web site ?	Yes	Under documents on website

3. Risk Management			Comments
3.1	Does scan of minutes reveal any unusual activity?	No	
3.2	Annual risk assessment carried out?	Yes	Within folder
3.3	Insurance cover appropriate and adequate?	Yes	Clear Councils Er's £10m, Public and Products £10m, & others £1.250m
3.4	Evidence of annual insurance review?	Yes	Minuted 16 May 2023 Ref:23/15
3.5	Internal financial controls documented and evidenced?	Yes	Minuted 16 May 2023 Ref: 23/16
3.6	Minutes initialled, each page identified and overall signed?	Yes	Seen
3.7	Regular reporting and minuting of bank balance?	Yes	Quarterly
3.8	S137 expenditure minuted?	Yes	Detailed in minutes 14 Nov 23 Ref: 23/72a
3.9	Up to date Risk Management Scheme?	Yes	Minuted in 16 May 2023 Ref:23/16

4. Budget			Comments
4.1	Annual budget to support precept?	Yes	Seen
4.2	Has budget been discussed and adopted by council?	Yes	Minuted 12 Dec 23 ref:23/83b
4.3	Any reserves earmarked?	Yes	Within budget document
4.4	Any unexplained variances from budget?	No	
4.5	Precept demand correctly minuted?	Yes	Minuted 12 Dec 23 ref:23/83b

5. Payroll – Clerk			Comments
5.1	Contract of employment?	Yes	
5.2	Tax code issued / contracted out?	Yes	Claire through Payroo
5.3	PAYE / NI evidence?	Yes	Seen P60s
5.4	Has council approved salary paid?	Yes	Monthly in minutes
5.5	Pension provision in place or Opt out?	Yes	In place
5.6	Other payments reasonable and approved by council?	Yes	Monthly in minutes
5.7	Complaints procedure in place?	Yes	On website
5.8	Current Grievance and Disciplinary procedures in place?	Yes	On website

6. Payroll – Other			Comments
6.1	Contract of employment?	Yes	
6.2	Does council have public liability cover?	Yes	See insurance section
6.3	Tax code(s) issued?	Yes	
6.4	Minimum wage paid?	Yes	

7. Asset Control			Comments
7.1	Does council keep a register of all material assets owned?	Yes	
7.2	Is asset register up to date?	Yes	Reviewed annually in May meeting
7.3	Value of individual assets included?	Yes	
7.4	Inspected for risk and H & S ?	Yes	Playground weekly, workplace etc annually

8. Bank Reconciliations			Comments
8.1	Is there a bank reconciliation for each account?	Yes	In quarterly minutes
8.2	Reconciliation carried out on receipt of statement?	Yes	In quarterly minutes
8.3	Any unexpected balancing entries in any reconciliation?	No	

9. Year End Procedures			Comments
9.1	Year-end accounts prepared on correct accounting basis?	Yes	Per software Scribe
9.2	Bank statements and ledger reconcile?	Yes	
9.3	Underlying financial trail from records to presented accounts?	Yes	
9.4	Where appropriate, debtors and creditors properly recorded?	Yes	
9.5	Has council agreed, signed and minuted sections 1 & 2 of the annual return?	Yes	Seen
9.6	Public Rights provision current?	Yes	
9.7	Was External Audit exemptions correctly declared.?	N/A	None

10. Miscellaneous			Comments
10.1	Have points raised at the last audit been addressed?	N/A	
10.2	Has the council adopted a Code of Conduct ?	Yes	Bottom of website
10.3	Is eligibility for General Power of Competence properly evidenced?	No	
10.4	Are all electronic files backed up?	Yes	USB Stick and computer
10.5	Do arrangements for public inspection of council's records exist?	Yes	£3 for copies
10.6	Public Rights Provision adopted?	Yes	
10.7	Complaints Procedure Adopted?	Yes	On website
10.8	Are Training Records kept?	Yes	
10.9	Website Accessibility Statement adopted?	Yes	Bottom of website

11. Charities			Comments
11.1	Charities reported, accounted and filed separately?	N/A	

Payee invoice check	Blooming Gardens & Landscape	Timms Solicitors
Ledger date	16/02/2023	31/08/2023
Item/Budget heading	Maintenance	Legal Feed
Ref/cheque no.		
Payment minute ref	14 March 23 137/2003a	10 October 2023 23/58a
Invoice value	5,470.00	1,531.00
Minute value	5,470.00	1,531.00
Payment value	5,470.00	1,531.00
Bank Statement value	5,470.00	1,531.00
Timely payment	Yes	Yes
VAT recorded	Yes (£911.67)	Yes (£240.00)
S137 recorded	N/A	N/A
S137 minuted	N/A	N/A
Notes		

Annual Return (Page 3)			
		Year ending 31 March 2023	Year ending 31 March 2024
		£	£
1	Balances brought forward	74086	97935
2	Annual precept	46250	46250
3	Total other receipts	54622	28431
4	Staff costs	14062	15163
5	Loan interest/capital repayments	0	0
6	Total other payments	62961	35162
7	Balances carried forward	97935	122291
8	Total cash and investments	97935	122291
9	Total fixed assets and long term investments and assets	247282	257287
10	Total borrowings	0	0
11	Section 4 annual return figures completed and cross referenced	Yes	Yes

NOTES

The Clerk and/or RFO should certify the accounts before the full council approves them.

The Notice for the public inspection period must detail that it is for a single period of 30 working days and must include the first ten days of July (ie 10.6 – 12.07 or 01.07- 09.08)