

Internal Audit Checklist

		Included (✓)
1	Completed Accounts section of AGAR Annual Return and supporting account.	✓
2	Prior years certified AGAR Annual Return	✓
3	Prior year audit issues arising as reported to the Council by the auditor.	✓
4	Response to previous years internal audit report. Minute reference 29th May 2024 – Minute number 10.	✓
5	Please state the following from the financial regulation on contracts: <ul style="list-style-type: none"> - Level of obtaining quotations > - Level for formal tender process > Provide evidence for any contracts above these levels that the financial regulation have been completed with.	£3,000 £60,000 No evidence found.
6	Minutes for the Financial Year Comment: All minutes were provide for review. I noted that the RFO appointment was confirmed on 29th May 2024.	✓
7	Copy of risk assessment(s) and Internal Control procedures. Comment: Reviewed July 2024.	✓
8	Internal audits are required to conclude on whether the Public Rights Notice during the previous Summer was compliant with the Regulations. Therefore, for the 2024-25 internal audit, was the following reviewed:- <ul style="list-style-type: none"> - A copy of the completed 2023-24 Notice of Public Rights and Publication of the Annual Governance and Accountability Return - Evidence of compliance, for example a dated photograph showing the first day of the Notice of Public Rights on the noticeboard and/or a dated computer screenshot showing the first date of the Notice of Public Rights on the website for 2023-24 	✓ No evidence.
9	Insurance Documents	✓
10	Cashbook (or equivalent) and bank reconciliations.	✓
11	Bank Statements for the financial year and up to the date of the audit	✓
12	Petty Cash book and Vouchers	N/A
13	All expenditure/vouchers/invoices for transactions and any purchase orders	✓
14	Financial Regulation and Standing Orders of the Council. Comment:	✓
15	All payroll records and HMRC Returns. All contracts of employment.	✓ Not provided
16	VAT returns and supporting VAT records.	✓
17	Evidence of authorisation for clerk's salary clerk/members expenses.	✓
18	The fixed asset register together with valuations	✓
19	Budgetary control information including calculation of the precept requirement and any budget monitoring reports raised to the Council during the year.	✓ Provided to Internal Auditor but not shared on Website for residents information.
20	Details of ear-marked reserves and any planned capital expenditure scheme (for current and future years). Comment: It was noted that the Parish Council do not hold significant reserves.	No evidence

21	Analysis of s137 and the S137 statutory limit for Threapwood Parish Council	Information on what was spent from S137 but no statutory limit for year reported.
22	For councils with income and expenditure not exceeding £25,000 – is the councils website maintained and all information required for the Transparency Code published. Comments: Budgetary information could be shared on website for residents.	✓
23	Any partnership agreements and/or service level agreements to support partnerships in which the council participates.	N/A
24	Evidence that responsibilities as sole trustees of charities have been completed with (where relevant). Please also state charity name and charity number	N/A

Comments:

Files very neat and tidy – thank you.

The internal auditor noted that the Parish Council had moved away from a Hotmail.com address which is welcomed.

Internal Audit undertaken by Mrs T Ryall-Harvey