

Internal Audit Check

Fornham St Martin cum St Genevieve 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 in Excel. Entries for Q4 chosen for more detailed examination	1
Verify selection of items against bank statement	Figures matched to bank statement	1

B The Council's Financial Regulations have been met

Standing Orders formally adopted and correspond to the latest good practice	Standing Orders up to date	1
Financial Regulations formally adopted and correspond to the latest good practice	Financial Regulations up to date	1
RFO appointed and clear duties listed	Clerk is RFO	1
Check selection of large or unusual purchases to ensure FRs followed	There were no purchases that fit into this definition	1

B Payments were supported by invoices, expenditure was approved and VAT properly accounted for

Check selection of payments to ensure properly authorised.	All items properly approved	1
Check vouchers relating to above	Invoices checked.	1
Check VAT has been properly accounted for (for income, see below)	Properly analysed	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	N/C

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Check any s137 for amount, validity	A number of donations have been made some of which have been made under S137 powers	1
Check VAT reclaim(s) during the year or, if Council is registered, check that VAT returns correspond with the underlying records.	No VAT claims have been made. The RFO has now caught up	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	Documentation and inspection reports seen	1
Do the minutes record the council carrying out an annual risk assessment?	November meeting	1
Is the insurance cover appropriate and adequate – see also H below	Council has policy with AXA taken out through Came and Company.	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 approved 19 January 2020. Precept approved at the same meeting (£27,315)	1
Is the precept based upon realistic assumptions including evaluation of required balances?	No issues. Balances are reasonable	1
D Progress against the budget was regularly monitored and reserves were appropriate		
Review existence and adequacy of budgetary reports	Regular reports given to the Council	1
Are there any significant unexplained variances?	None	1
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	Properly paid by BACS	1

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Is other income properly accounted for and are adequate procedures in place?	There is a small amount of additional income including donation of £433 and Bugle advertising of £317.	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
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?	These are in order	1
Has the Council approved all salaries and do payments correspond with these decisions?	All salary payments are approved by the Council. Clerk's salary increase was approved at the meeting on 12 November 2020	1
Are other payments (e.g. expense payments) reasonable and properly approved?	These are approved at Council meetings	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.	SALC deal with payroll matters. All in order	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	The Clerk's salary is above the level where a pension should be offered. This should be done and details should be held on file	2

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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?	The asset register was approved on 9 July 2020. It would be preferable if the register could be approved at the year end so that the figure in the AGAR is properly confirmed	2
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 appropriate	1

I Periodic and year-end bank account reconciliations were properly carried out

Check for regular (monthly / quarterly) bank reconciliations for all accounts	Carried out regularly and reported to the Council.	1
Are reconciliations accurate and do they contain no unexplained items?	No issues	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	Verified	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?	N/A	
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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.

Items of expenditure over £100	N/A	
End of year accounts		
Annual governance statement		
Internal audit report		
List of councillor responsibilities		
Location of public land and building assets		
Minutes, agendas and papers of formal meetings		
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	Notice seen	1
N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).		
Check evidence	All relevant information is on the website	1

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O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee

Verify this was the case	Council is Trustee of the St George's Field. They are managing this correctly by holding separate meetings. Returns to Charity Commission are up-to-date	1
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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