

Internal Audit Check		
Fornham St Martin cum St Genevieve 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	Cash book kept on Excel spreadsheet.	1
Verify selection of items against bank statement	Verified	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 appointed RFO	1
Check selection of large or unusual purchases to ensure FRs followed	None identified	1
B Payments were supported by invoices, expenditure was approved and VAT properly accounted for		
Check selection of payments to ensure properly authorised.	Payments have been properly authorised at council meetings	1
Check vouchers relating to above	I note that payments for the Mole Catcher have been made with no paperwork. The amounts are small. The system has been revised for 2022-23 onwards	2
Check VAT has been properly accounted for (for income, see below)	VAT 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	n/c

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Check any s137 for amount, validity	Wreath	1
Check VAT reclaim(s) during the year or, if Council is registered, check that VAT returns correspond with the underlying records.	No reclaim made during the year. Previous year was made at the end of that year. RFO is in the process of compiling the claim for 2021-2022	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	RA documentation seen	1
Do the minutes record the council carrying out an annual risk assessment?	November meeting reviewed this	1
Is the insurance cover appropriate and adequate – see also H below	Standard Council insurance	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 has been prepared and signed off	1
Is the precept based upon realistic assumptions including evaluation of required balances?	Balances are quite low (4 months expenditure). Council is actively budgeting to build them up	1
D Progress against the budget was regularly monitored and reserves were appropriate		
Review existence and adequacy of budgetary reports	Regular reports to 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	Paid by BACS	1

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Is other income properly accounted for and are adequate procedures in place?	Most income is Bugle advertising. There was also a locality grant	1
If appropriate, is the Council VAT registered and, if so, is VAT being properly charged?	Not registered. Note comments made in previous years about advertising income	1
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 made at Council meetings	1
Are other payments (e.g. expense payments) reasonable and properly approved?	As above	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 is administered by SALC	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 lower limit for workplace pension is £520 per month. The Council should offer the Clerk membership of a scheme	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?	The asset register was signed off by the Council in April 2022.	1
Ensure assets purchased during year (see minutes) are recorded	None but disposal of a printer	1
Are asset insurance values adequate to cover list of assets in register?	The schedule appears correct	1
I Periodic and year-end bank account reconciliations were properly carried out		
Check for regular (monthly / quarterly) bank reconciliations for all accounts	Regular reconciliations carried out and reviewed by 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 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick “not covered”)		
Did the Council satisfy this requirement?	N/A	n/c

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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	N/A	n/c
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	Checked on website	1
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).		
Check evidence	Website checked	1
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee		
Verify this was the case	None	n/c

Levels of assurance: 1 – high, 2 – substantial, 3 – limited, 4 – minimal, n/c – not covered at this visit

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