

Internal Audit Check		
Fornham St Martin cum St Genevieve Parish Council – y/e 31 March 2023		
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; up to date	1
Verify selection of items against bank statement	Sample of entries matched to statement	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 acts as Clerk and RFO	1
Check selection of large or unusual purchases to ensure FRs followed	Largest purchase was SID from Westcotec - £4506+VAT	1
B Payments were supported by invoices, expenditure was approved and VAT properly accounted for		
Check selection of payments to ensure properly authorised.	February and March payments in order	1
Check vouchers relating to above	Above sample checked	1
Check VAT has been properly accounted for (for income, see below)	Analysed correctly in separate column in cash book	1
Additionally check random selection of large payments in cash book	Invoice for Westcotec as above seen	1
If electronic banking is used ensure that proper procedures are in place as provided for in the model Financial Regulations.	Not used	1

Internal Audit Check		
Fornham St Martin cum St Genevieve Parish Council – y/e 31 March 2023		
Check any s137 for amount, validity	£20 for wreath	1
Check VAT reclaim(s) during the year or, if Council is registered, check that VAT returns correspond with the underlying records.	No claim recorded for the year. RFO advises that reclaim will be made shortly for last two years	2
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	No changes	1
Do the minutes record the council carrying out an annual risk assessment?	Regular minuted reports of inspections, etc.	1
Is the insurance cover appropriate and adequate – see also H below	Standard policy	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 was approved at meeting in February 2022	1
Is the precept based upon realistic assumptions including evaluation of required balances?	No issues	1
D Progress against the budget was regularly monitored and reserves were appropriate		
Review existence and adequacy of budgetary reports	Regular reports reviewed y 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	Received by BACS	1

Internal Audit Check		
Fornham St Martin cum St Genevieve Parish Council – y/e 31 March 2023		
Is other income properly accounted for and are adequate procedures in place?	Bugle advertising and Village hall electricity forms largest part of income after the precept. All in order	1
If appropriate, is the Council VAT registered and, if so, is VAT being properly charged?	Not registered	-
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 approved	1
Are other payments (e.g. expense payments) reasonable and properly approved?	All approved by Council (mileage, working from home allowance)	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 process payroll	1
Check end of year returns or, if a bureau is used, check that the documentation is in order.	All done by bureau	1
Check that requirements for workplace pensions have been followed	Clerk below limit. Redecoration letter seen	1

Internal Audit Check		
Fornham St Martin cum St Genevieve Parish Council – y/e 31 March 2023		
H Asset and investment registers were complete and accurate and properly maintained		
Does the Council have an Asset Register and is it regularly maintained?	Some errors were identified at the visit but these have now been corrected	1
Ensure assets purchased during year (see minutes) are recorded	See above	1
Are asset insurance values adequate to cover list of assets in register?	Adequate	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	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)	N/A	
Verify debtors and creditors (I&E only)	N/A	
K . IF the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick “not covered”)		
Did the Council satisfy this requirement?	N/A	

Internal Audit Check

Fornham St Martin cum St Genevieve Parish Council – y/e 31 March 2023

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	
--	-----	--

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	Yes	1
------------------------	-----	---

N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).

Check evidence	Yes	1
----------------	-----	---

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

Verify this was the case		
--------------------------	--	--

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