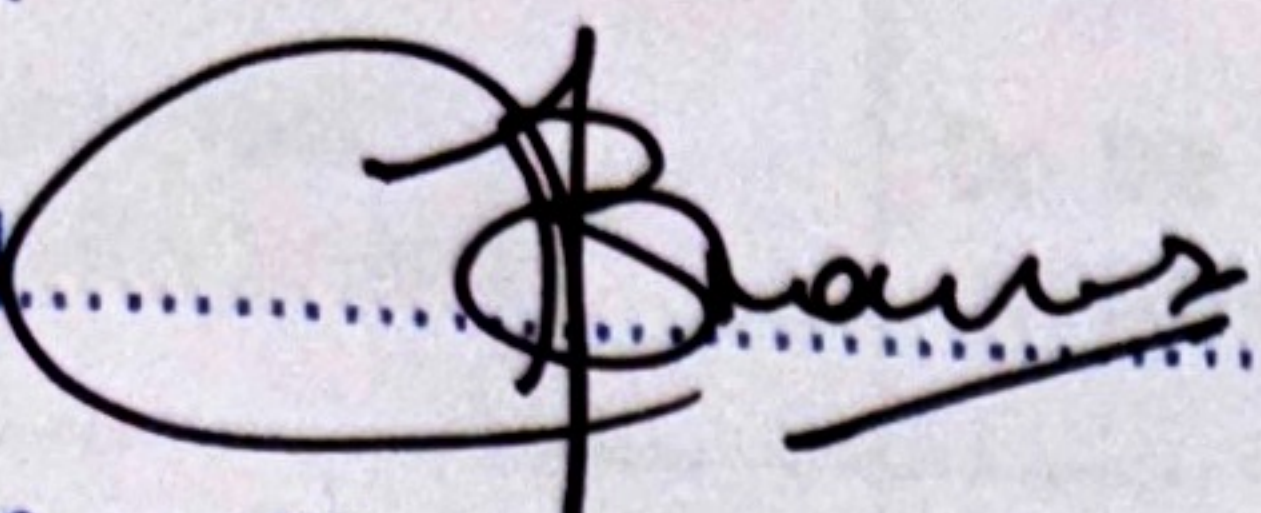


INTERNAL AUDIT SERVICE FOR HAMBLETON PARISH COUNCIL

AUDIT PROGRAMME – PERIOD ENDING : 31 MARCH 2024

I certify that I have carried out the tests detailed below in accordance with the suggested approach contained in the 2011 edition of "Governance and Accountability in Local Councils in England and Wales – A Practitioners Guide".

Signed  Date 06/06/2024

Name & qualifications MR. A. BOSMANS B.A. (HONS)

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Previous Internal Audit Report	Do the minutes record that Council has considered the Internal Audit Report for the previous year and the matters arising addressed?	<input checked="" type="checkbox"/>		
Proper bookkeeping	Is the cashbook maintained and up to date?	<input checked="" type="checkbox"/>		
	Is the cashbook arithmetically correct?	<input checked="" type="checkbox"/>		
	Is the cashbook regularly balanced?	<input checked="" type="checkbox"/>		
Standing Orders and Financial Regulations	Has the Council formally adopted Standing Orders and Financial Regulations?	<input checked="" type="checkbox"/>		
	Has a Responsible Financial Officer been appointed?	<input checked="" type="checkbox"/>		
	Have items or services above a de minimis amount been competitively purchased?	<input checked="" type="checkbox"/>		
	Are payments in the cashbook supported by invoices and have they been authorised and minuted?	<input checked="" type="checkbox"/>		
	Has VAT on payments been identified, recorded and reclaimed?	<input checked="" type="checkbox"/>		TO BE CLAIMED
	Is Section 137 expenditure separately recorded and within statutory limits?	<input checked="" type="checkbox"/>		
Risk Management Arrangements	Does a scan of the minutes identify any unusual activity?		<input checked="" type="checkbox"/>	

INTERNAL AUDIT SERVICE FOR HAMBLETON PARISH COUNCIL

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Risk Management Arrangements (contd)	Do the minutes record the Council carrying out an annual risk assessment?	<i>✓</i>		
	Is insurance cover appropriate and adequate?	<i>✓</i>		SEEN DOCUMENT
	Are internal financial controls documented and regularly reviewed?	<i>✓</i>		
Budgetary Controls	Has the Council prepared an annual budget in support of its precept?	<i>✓</i>		
	Is actual expenditure against the budget regularly reported to Council?	<i>✓</i>		
	Are any significant variances from budget explained?	<i>✓</i>		
Income Controls	Is income properly recorded and promptly banked?	<i>✓</i>		
	Does the precept recorded in the cashbook agree to the Council Tax Authority's notification?	<i>✓</i>		
	Are security controls over cash adequate and effective?	<i>✓</i>		
Petty Cash Procedures	Is petty cash spent recorded, and supported by receipts?	<i>✓</i>		MINIMAL
	Is petty cash expenditure reported to each Council Meeting?			USED FOR POSTAGE
	Is petty cash reimbursement carried out regularly?			
Payroll Controls	Do salaries paid agree with those approved by Council?	<i>✓</i>		

INTERNAL AUDIT SERVICE FOR HAMBLETON PARISH COUNCIL

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Payroll Controls (contd)	Has PAYE/NIC been properly operated by the Council as an employer?	<input checked="" type="checkbox"/>		CONSISTENT CLERK COULD NOT BE LEGALLY PAID FOR
Assets Controls	Do all employees have contracts of employment with clear terms + conditions?	<input checked="" type="checkbox"/>		1 YEAR
	Does the Council keep an Assets Register of all material assets owned?	<input checked="" type="checkbox"/>		
	Are the Assets & Investments Register up to date?	<input checked="" type="checkbox"/>		
	Do asset insurance valuations agree with those in the Asset Register?	<input checked="" type="checkbox"/>		
Bank Reconciliation	Is there bank reconciliation for each bank account?	<input checked="" type="checkbox"/>		
	Is the bank reconciliation carried out regularly on the receipt of statements?	<input checked="" type="checkbox"/>		
	Are there any unexplained balancing entries in any reconciliation?		<input checked="" type="checkbox"/>	
	Is the value of investments summarised on the reconciliation?	<input checked="" type="checkbox"/>		
Year-End Procedures	Are year-end accounts prepared on the correct accounting basis?	<input checked="" type="checkbox"/>		
	Do accounts agree with the cashbook?	<input checked="" type="checkbox"/>		
	Is there an audit trail from underlying financial records to the accounts?	<input checked="" type="checkbox"/>		
	Where appropriate, have debtors and creditors been properly recorded?			NOT APPLICABLE

GOOD AUDIT TRAIL - ON THE BASIS OF THE INFORMATION PROVIDED THERE ARE NO PROBLEMS IDENTIFIED

