Julie Snooks - Internal Auditor

* CHECKLIST USED FOR AUDITS BELOW £25K AND EXEMPT FROM EXTERNAL AUDIT*

Council: Year

MILLBROOK PC 2021/22

		gramma and a second					
					Actions		
<u>Topic</u>		Yes	No	n/a	Required	Notes	
Insurance	Schedule reviewed	/					
	Fidelity Guarantee Cover adequate		/		*	Only Elsok, Bals + 1/2 DIECODY IS OVET \$275K	
Precept	Minute setting seen	/				J	
	Budget seen	/					
	Reserves considered	/					
Fixed Assets	Register up to date	1				(
Risk	General and Financial Risk assessed in 2021/22	/				Francial RIM schone - Change wireling Strategric Ring Set	amo
Internal Contol	Statement considered in 2021/22	/					
GDPR	Compliance with General Data Protection Regulations - effective May 18. Complinace considered?	/					
Payroll	Rate changes in year						
	If so approved in minutes	,			OK.	need to ensure effective dates are munited	
	PAYE/NI/Pension comply				1	The state of the s	
	Rates of pay tested						
Petty Cash	Receipts/approved/ VAT??				1		
VAT	Claim in year	1/	 			Time non of observat to los el montad	
	If not when last claimed		1	1	<u> </u>	Tinings of claims to be emercial	
Standing Orders	Reviewed in year of audit		1	1			
	If not when last reviewed			-			
Financial Regulations	Reviewed in year of audit						
	If not when last reviewed			1			
Bank	Year end bank reconciliation re-performed	1/					
Other receipts tested	Charges reviewed in year of audit	9				here to ensue effective doctes one number note: should avoid using cheres personal checard for	
	Sample traced from receipt to bank and cash book	V		<u> </u>	1	need to eas a effective days are munded.	
Other payments tested	Reported to Council	1				Note: Should avoid using cheric resonal agreed for	
	VAT correctly recorded	-/				antine Dayments	
	Voucher/Invoice supports payment	1/			***************************************	Codive Parities C.	
Annual Return/AGAR	Figures traced to underlying records						
Internal/External audit	Issues from previous audit addressed	1/					
Covid-19 implications	Virtual meetings necessary?						
	Changes to financial arrangements?	1				Orline bankeng/process in place.	
Transparency Code 2014/ website	Confirm compliance as appropriate					The state of the s	
AGAR - correct approvals	Order correct?		 	†		copy of ARME once approved	
Public Rights	Demonstrate at summer 2021 correctly provided for exercise of public rights per A & A Regs	/				and at were all by	
Audit closure	Separate audit report issued?	1		†	 		

Brods. 2/5/22

Birails - Ibnor Says 135 CRON/paperment
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No disposal cent be Dawn when two gets ref.

- Birail reg - 2 birail dutes are cleathdutes.

- Janer Blagdon nor in briail register

- Revenuerans without paying / Excel Rights cent.