

Council: **Julie Snooks - Internal Auditor**

Year: **2022/23**

| Topic                               | Schedule reviewed  | Yes | No | n/a | Actions Required | Notes   |
|-------------------------------------|--|-----|----|-----|------------------|---|
| Insurance                           | Fidelity Guarantee Cover adequate  | ✓   |    |     | ✓                | As last audit cover £150k. Bats + 1/2 precept = £255k                           |
| Precept                             | Minute setting seen  | ✓   |    |     |                  |   |
|                                     | Budget seen  | ✓   |    |     |                  |   |
|                                     | Reserves considered  | ✓   |    |     |                  |   |
| Fixed Assets                        | Register up to date  | ✓   |    |     | ✗                | Agreed to AGAR. Add location of deeds   |
| Risk                                | General and Financial Risk assessed in 2022/23   | ✓   | ✓  |     |                  | Reviewed by not reviewed at 5/22 APRIL.   |
| Internal Control                    | Statement considered in 2022/23  | ✓   |    |     |                  |   |
| GDPR                                | Compliance with General Data Protection Regulations - effective May 18. Compliance considered? | ✓   |    |     |                  |   |
| Payroll                             | Rate changes in year   | ✓   |    |     |                  |   |
|                                     | If so approved in minutes  | ✓   |    |     |                  |   |
|                                     | PAYE/NI/Pension comply   | ✓   |    |     |                  |   |
|                                     | Rates of pay tested  | ✓   |    |     |                  |   |
| Petty Cash                          | Receipts/approved/VAT??  | ✓   |    |     |                  |   |
| VAT                                 | Claim in year  | ✓   |    |     | ✓                | Reviewed 11/2/21 - 28/2/22 £459.25 submitted 7/3/22 - when received?            |
|                                     | If not when last claimed   |     |    | ✓   |                  |   |
| Standing Orders                     | Reviewed in year of audit  | ✓   |    |     |                  |   |
|                                     | If not when last reviewed  |     |    | ✓   |                  |   |
| Financial Regulations               | Reviewed in year of audit  | ✓   |    |     |                  |   |
|                                     | If not when last reviewed  |     |    | ✓   |                  |   |
| Bank                                | Year end bank reconciliation re-performed  | ✓   |    |     |                  |   |
| Other receipts tested               | Charges reviewed in year of audit  | ✓   |    |     |                  |   |
|                                     | Sample traced from receipt to bank and cash book   | ✓   |    |     |                  |   |
| Other payments tested               | Reported to Council  | ✓   |    |     |                  |   |
|                                     | VAT correctly recorded   | ✓   |    |     |                  |   |
|                                     | Voucher/Invoice supports payment   | ✓   |    |     |                  |   |
| Annual Return/AGAR                  | Figures traced to underlying records   | ✓   |    |     |                  |   |
| Internal/External audit             | Issues from previous audit addressed   | ✓   | ✓  |     | ✗                | NO 1A section of AGAR or 1A reports on website.                                 |
| Transparency Code 2014/website      | Confirm compliance as appropriate  | ✓   |    |     |                  | Agreed from 1A info.  |
| AGAR & financial records on website | Confirm compliance with External auditors requirements and AGAR                                | ✓   | ✓  |     | ✗                | AS above no 1A content for 21/22 on website. Reminders of documentation agreed. |
| AGAR - correct approvals            | Order correct?   |     |    | ✓   |                  | How to sign off.  |
| Public Rights                       | Demonstrate at summer 2022 correctly provided for exercise of public rights per A & A Regs     | ✓   |    |     |                  | Paper & website agreed  |
| Audit closure                       | Separate audit report issued?  | ✓   |    |     |                  |   |

Burials: Discussed with debt angling issues with ERAB. Suggest line drawn at 31/3/23 and going forward any request for monuments or second burials etc will need to have ERAB. Discussed also filing of burial/monument info update order.

JSnooks  
4/5/23.