


INTERNAL AUDIT REPORT FY2022

THRIPLow PARISH COUNCIL

SECTION		IN PLACE	NOTES
	ANNUAL RETURN	Y	
A	APPROPRIATE BOOKS OF ACCOUNT HAVE BEEN KEPT PROPERLY THROUGHOUT THE FINANCIAL YEAR.		
	CASH BOOK	Y	THERE ARE 2 TRANSFERS BETWEEN ACCOUNTS OUTSTANDING AT FYE
	UPDATED REGULARLY	Y	
	SIGNED AT YEAR END	Y	
	INDIVIDUAL ENTRIES	Y	
	VAT COLUMN	Y	
	NET/ GROSS / VAT	Y	
B	THE COUNCIL'S FINANCIAL REGULATIONS HAVE BEEN MET, PAYMENTS WERE SUPPORTED BY INVOICES, ALL EXPENDITURE WAS APPROVED AND VAT WAS APPROPRIATELY ACCOUNTED FOR.		
	FINANCIAL REGS	Y	
	INVOICES	Y	
	CHEQUES SIGNED AS IN F/R	Y	
	APPROVED IN MINS	Y	
	S137 AMOUNT	Y	
	OTHER		
C	THE COUNCIL ASSESSED THE SIGNIFICANT RISKS TO ACHIEVING ITS OBJECTIVES AND REVIEWED THE ADEQUACY OF ARRANGEMENTS TO MANAGE THESE.		
	STANDING ORDERS	Y	
	RISK ASSESSMENT POLICY		NOT CHECKED AT THIS IIA
	COMPLAINTS POLICY		NOT CHECKED AT THIS IIA
	PUBLICATION SCHEME (FOI)	Y	
	GDPR / DATA PROTECTION	Y	
	OTHER POLICIES	Y	SEVERAL OTHER POLICIES PRESENTED
	CODE OF CONDUCT	Y	
	DECLARATION OF INTEREST		SAMPLE CHECKED - NO DECLARATION IN SELECTED SAMPLE.
	ROSPA/ASSETS CHECKS	Y	
	AGENDAS	Y	
	MINUTES	Y	
	REVIEWED & ACTED ON IA+EA COMMENTS	Y	COUNCIL REVIEWED PREVIOUS REPORT.
	OTHER		
D	THE ANNUAL PRECEPT OR RATES REQUIREMENT RESULTED FROM AN ADEQUATE BUDGETARY PROCESS; PROGRESS AGAINST THE BUDGET WAS REGULARLY MONITORED; AND RESERVES WERE APPROPRIATE.		
	BUDGET	Y	
	BUDGET APPROVED	Y	
	PRECEPT	Y	
	BUDGET MONITORED	Y	
	RESERVES ADEQUATE	Y	
E	EXPECTED INCOME WAS FULLY RECEIVED, BASED ON CORRECT PRICES, PROPERLY RECORDED AND PROMPTLY BANKED; AND VAT APPROPRIATELY ACCOUNTED FOR.		
	INCOME FULLY RECEIVED	Y	
	SUPPORTING PAPERWORK	Y	
	VAT FULLY CLAIMED	Y	
	INCOME BANKED PROMPTLY	Y	
	CASH BOOK DATE	Y	
F	PETTY CASH PAYMENTS WERE PROPERLY SUPPORTED BY RECEIPTS, ALL PETTY CASH EXPENDITURE WAS APPROVED AND VAT APPROPRIATELY ACCOUNTED FOR.		
	PETTY CASH BOOK	NA	
	PAYMENTS		
	RECEIPTS		
	VAT CLAIMED		
G	SALARIES TO EMPLOYEES AND ALLOWANCES TO MEMBERS WERE PAID IN ACCORDANCE WITH COUNCIL APPROVALS, AND PAYE AND NI REQUIREMENTS WERE PROPERLY APPLIED.		
	EMPLOYEE FORMS (E.G. P60, P45)		
	HMRC RTI		
	EMPLOYEE PAY SLIPS		
	OTHER EMPLOYEES	Y	
	CLERK/RFO EMPLOYED	Y	
	PAYMENTS TO HMRC		
	EMPLOYMENT CONTRACTS	Y	
	PROOF OF SALARY	Y	
	WORKPLACE PENSION		
	ANNUAL APPRAISALS		
H	ASSET AND INVESTMENTS REGISTERS WERE COMPLETE AND ACCURATE AND PROPERLY CARRIED OUT.		
	ASSETS LIST	Y	NO CHANGE TO THE ASSET VALUE.

	INSURANCE	Y	
	REVIEWED AS IN S/O	Y	
I	PERIODIC AND YEAR-END BANK ACCOUNT RECONCILIATIONS WERE PROPERLY CARRIED OUT.		
	PERIODIC BANK RECS	Y	
	YEAR END BANK REC	Y	
J	ACCOUNTING STATEMENTS FOR THE YEAR WERE PREPARED ON THE CORRECT ACCOUNTING BASIS (R&P OR I&E), AGREED TO THE CASH BOOK, WERE SUPPORTED BY AN ADEQUATE AUDIT TRAIL FROM UNDERLYING RECORDS, AND WHERE APPROPRIATE DEBTORS AND CREDITORS WERE PROPERLY RECORDED.		
	I&E / R&P	R&P	
	MATCH CASH BOOK	Y	
	DEBTORS	NA	
	CREDITORS	NA	
	O/S	Y	
	AUDIT TRAIL	Y	SAMPLE CHECKED
K	IF THE AUTHORITY CERTIFIED ITSELF AS EXEMPT FROM A LIMITED ASSURANCE REVIEW IN THE PREVIOUS FY IT MET THE EXEMPTION CRITERIA AND CORRECTLY DECLARED ITSELF EXEMPT.		
	UNDER 25K	NA	
	EXEMPTION DECIDED AT MEETING		
	ELIGIBILITY CRITERIA MET		
L	THE AUTHORITY PUBLISHES INFORMATION ON A FREE TO ACCESS WEBSITE/WEBPAGE UP TO DATE AT THE TIME OF THE INTERNAL AUDIT IN ACCORDANCE WITH ANY RELEVANT TRANSPARENCY CODE REQUIREMENTS		
	WEBSITE ADDRESS	Y	https://www.thriplow.org.uk
	REQUIRED PAPERS PUBLISHED	Y	
	INFORMATION UP TO DATE	Y	
M	THE AUTHORITY HAS DEMONSTRATED THAT DURING THE PREVIOUS FINANCIAL YEAR IT CORRECTLY PROVIDED FOR THE EXERCISE OF PUBLIC RIGHTS AS REQUIRED BY THE ACCOUNTS AND AUDIT REGULATIONS.		
	INSPECTION DATES	N	THE EXTERNAL AUDITOR NOTED THAT THE AGAR WAS APPROVED AFTER THE START OF THE INSPECTION PERIOD. THE COUNCIL REVIEWED THIS AT THE NOVEMBER MEETING.
N	THE AUTHORITY HAS COMPLIED WITH THE PUBLICATION REQUIREMENTS FOR THE PREVIOUS FY AGAR.		
	NOTICE OF INSPECTION PERIOD	Y	
	AGAR (PAGE 3,4,5,6)	Y	
O	TRUST FUNDS (INCLUDING CHARITABLE) THE COUNCIL MET ITS RESPONSIBILITIES AS A TRUSTEE.		
	CHARITY RETURNS	Y	

Signed: 
(Internal Auditor)