

INTERNAL AUDIT REPORT FY2023

THRIPLOW AND HEATHFIELD PARISH COUNCIL

SECTION		IN PLACE	NOTES
	ANNUAL RETURN	Y	IN DRAFT AT IIA BOX 11B SHOULD BE N/A AS THE PC IS NOT SOLE TRUSTEE OF A CHARITY
A	APPROPRIATE BOOKS OF ACCOUNT HAVE BEEN KEPT PROPERLY THROUGHOUT THE FINANCIAL YEAR.		
	CASH BOOK	Y	
	UPDATED REGULARLY	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	
	PAYMENTS APPROVED AS IN F/R		BANK AUTHORISATION PROCESS - IT APPEARS FROM THE SUPPORTING PAPERWORK THAT THERE IS ONLY ONE AUTHROISATION REQUIRED TO MAKE PAYMETNS FROM THE LLOYDS ACCOUNT. CLLRS GIVE CONFIRMATION THAT THEY ARE SATISFIED THAT THE PAYMENT CAN BE MADE. THERE IS NO EVIDENCE OF MISUSE HOWEVER THE PRACTICE LEAVES THE COUNCILS ACCOUNT VULNERABLE TO MISUSE. THE COUNCIL'S FINANCIAL REGULATIONS (6.4) REQUIRE THAT PAYMENTS ARE AUTHORISED BY 2 SIGNATORIES OR 1 SIGNATORY PLUS THE RFO.
	APPROVED IN MINS	Y	SAMPLE CHECKED.
	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 - WILL CHECK AT NEXT AUDIT
	COMPLAINTS POLICY		NOT CHECKED AT THIS IIA - WILL CHECK AT NEXT AUDIT
	PUBLICATION SCHEME (FOI)		NOT CHECKED AT THIS IIA - WILL CHECK AT NEXT AUDIT
	GDPR / DATA PROTECTION	Y	
	OTHER POLICIES	Y	OTHER POLICIES PRESENTED TO AUDIT
	CODE OF CONDUCT	Y	
	DECLARATION OF INTEREST		NONE IN THE SAMPLE CHECKED. THE COUNCIL SHOULD CONSIDER HAVING DECLARATIONS OF INTERESTS AS A STANDING ITEM ON THE AGENDA.
	ROSPA/ASSETS CHECKS	Y	
	AGENDAS	Y	
	MINUTES	Y	
	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	
	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	SAMPLE CHECKED
	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)	Y	
	HMRC RTI	Y	
	EMPLOYEE PAY SLIPS	Y	
	CLERK/RFO EMPLOYED	Y	
	PAYMENTS TO HMRC	Y	

	EMPLOYMENT CONTRACTS	Y	
H	ASSET AND INVESTMENTS REGISTERS WERE COMPLETE AND ACCURATE AND PROPERLY CARRIED OUT.		
	ASSETS LIST	Y	
	INSURANCE	Y	
I	PERIODIC AND YEAR-END BANK ACCOUNT RECONCILIATIONS WERE PROPERLY CARRIED OUT.		
	PERIODIC BANK RECS	Y	
	YEAR END BANK REC	Y	NS&I STATEMENT DATED DEC 22 BUT CONTAINS ALL EXPECTED TRANSACTIONS FOR THE FY.
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 LEGISLATION		
	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 NOTICE OF PUBLIC RIGHTS WAS PUBLISHED AFTER THE START OF THE INSPECTION PERIOD DURING FY22/23 AND REQUIRED THE PARISH COUNCIL TO TICK 'NO' UNDER THE RELEVANT ITEM IN SECTION 1 OF THE AGAR.
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	N	
	TRUST DEED		
	MEETINGS		
	TRUSTEES		
	ACCOUNTS		
	INDEPENDENT INSPECTION		

Signed: 
(Internal Auditor)