

Audit Report



EMBSAY WITH EASTBY PARISH COUNCIL

Status -

Period Audited: April 2023-March 2024

YEAR 23/24

Objective (Automated)	QUESTIONS	Answer	Recommendations
Proper Bookkeeping	What systems are used -	Spreadsheet	
Proper Bookkeeping	ieScribe/Rialtas/Edge/Excel/Quickbooks etc		
Proper Bookkeeping	Is cashbook maintained and up to date?	Yes	
Proper Bookkeeping	Is cashbook arithmetically correct?	Yes the cashbook is arithmetically correct	
Proper Bookkeeping	Is the cashbook regularly balanced?	Yes monthly	
Proper Bookkeeping	What basis are the accounts made up on - cash or accruals?	The accounts are made up on a cash basis	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has the council formally adopted standing orders and financial regulations?	Yes originaly 2015 updated January 2024	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has a Responsible financial officer been appointed with specific duties?	Yes the RFO has been appointed with specific duties.	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Have items or services above the de minimus amount been competitively purchased?	No items over the de-minimus were chosen	

A) Standing Orders and Financial Regulations adopted and applied;
AND
B) Payment Controls

Are payments in the cashbook supported by invoices, authorised and minuted?

Yes payments in the cashbook are supported by invoices.

A) Standing Orders and Financial Regulations adopted and applied;
AND
B) Payment Controls

Has VAT on payments been identified, recorded and reclaimed?

Yes VAT has been identified, recorded and reclaimed.

A) Standing Orders and Financial Regulations adopted and applied;
AND
B) Payment Controls

Does the Council have General Power of Competence?

No the Council does not have GPoC in place

A) Standing Orders and Financial Regulations adopted and applied;
AND
B) Payment Controls

Is s137 expenditure separately recorded and within statutory limits?

No s137 payments have been indicated

There should be a separate heading on the spreadsheet to reflect any s137 expenditure.

Risk Management Arrangements

Does a review of the minutes identify any unusual financial activity?

No unusual financial activities have been identified after reviewing the minutes.

Risk Management Arrangements

Do minutes record the council carrying out an annual risk assessment?

Yes reviewed April 23 and approved May 2023

Risk Management Arrangements

Is insurance cover appropriate and adequate?

Yes the insurance cover is appropriate

Risk Management Arrangements

Are internal financial controls documented and regularly reviewed?

Expenditure is circulated each month with the agenda to Council along with a copy of the Trial Balance.

Risk Management Arrangements

(Burial Authorities only) Is the Council aware of the Ministry of Justice guidance on "Managing the Safety of Burial Ground Memorials"

N/A

Burial Authority	Has a sample of burials and interments been tested and the relevant paperwork and payments found to be in place?	N/A	
Budgetary Controls	Has the council prepared an annual budget in support of its precept?	Yes, the annual budget was prepared and agreed at the November 2023 Parish meeting	
Budgetary Controls	Is actual expenditure against the budget regularly reported to the council?	Yes quarterly	
Budgetary Controls	Are there any significant unexplained variances from budget?	No there are no unexplained variances from the budget	
Income Controls	Is income properly recorded and promptly banked?	Yes	
Income Controls	Does the precept recorded agree to the Council Tax authority's notification?	Yes	
Income Controls	Are security controls over cash and near-cash adequate and effective?	There is no cash handled by the Council	
Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	N/a	
Petty Cash Procedures	Is petty cash expenditure reported to each council meeting?	N/A	
Petty Cash Procedures	Is petty cash reimbursement carried out regularly?	N/A	
Payroll Controls	Do all employees have contracts of employment with clear terms and conditions?	Yes	
Payroll Controls	Do salaries paid agree with those approved by the council?	Yes in line with NALC/SLCC all pay awards are agreed at Parish meetings	
Payroll Controls	Are other payments to employees reasonable and approved by the council?	All payments are agreed by the Council	
Payroll Controls	Have PAYE/NIC been properly operated by the council as an employer?	Yes	The payroll information needs to be clearer for audit purposes.
Asset Control	Does the council maintain a register of all material assets owned or in its care?	Yes, the asset register is updated if and when a new asset is acquired.	

Asset Control	Are the assets and Investments registers up to date?	Yes
Asset Control	Do asset insurance valuations agree with those in the asset register?	Yes
Bank Reconciliation	Is there a bank reconciliation for each account?	Yes
Bank Reconciliation	Is a bank reconciliation carried out regularly and in a timely fashion?	Yes
Bank Reconciliation	Are there any unexplained balancing entries in any reconciliation?	No
Bank Reconciliation	Is the value of investments held summarised on the reconciliation?	N/A no investments
Year End Procedures	Are year end accounts prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure)?	Yes prepared on Receipts and Payments basis
Year End Procedures	Do accounts agree with the cashbook?	Yes all in agreement
Year End Procedures	Is there an audit trail from underlying financial records to the accounts?	Yes
Year End Procedures	Where appropriate, have debtors and creditors been properly recorded?	N/A
Market Authority	Is the Council are Market Authority and if so please provide a list of regular market traders so we can check their contracts & a rate card for contracted and casual traders	N/A
Facilities	Do you manage any facilities, what systems do you use to record bookings and payments?	N/A
Other Issues	Is the Council registered with the Information Commissioner? If so what is the Reference Number and what is the date of expiry	Z258673X Expiry date 17th April 2025
Other Issues	What arrangements does the Council have for the back up of computer files?	Portable hard drive
Other Issues	Does the Council have responsibility for any Trust Funds or Charities? If so, are they independently examined?	N/A

Other Issues

Any other issues that are worthy of reporting.

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To list all payments and receipts on the Council minutes apart from clerks salary as per our discussion.

[It is recommended that all email addresses should be changed to .gov.uk](#) for security reasons along with the website addresses as HTTPS// websites are not secure.

Financial Regulation 6.1 state a credit card is in use this needs changing to debit card as I understand the Council do not have a credit card.