

Year End Audit Report



EMBSAY WITH EASTBY PARISH COUNCIL

Period Audited: April 2024-March 2025

YEAR 24/25

Objective (Automated)	QUESTIONS	Answer	Recommendations
Proper Bookkeeping Proper Bookkeeping Proper Bookkeeping Proper Bookkeeping Proper Bookkeeping A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	What systems are used - ieScribe/Rialtas/Edge/Excel/Quickbooks etc Is cashbook maintained and up to date? Is cashbook arithmetically correct? Is the cashbook regularly balanced? What basis are the accounts made up on - cash or accruals? Has the council formally adopted standing orders and financial regulations? Has a Responsible financial officer been appointed with specific duties? Have items or services above the de minimus amount been competitively purchased? Are payments in the cashbook supported by invoices, authorised and minuted?	Excel Spreadsheet Yes, the cashbook is maintained and up to date. Yes, the cashbook is arithmetically correct. Yes, the cashbook is balanced monthly The accounts are made up on a cash basis Yes,the council have formally adopted standing orders and financial regulations in 2015. Yes, the clerk/ RFO has been appointed with specific duties. No items or services above the de minimus amount have been purchased. Yes, all payments in the cashbook are supported by invoices and authorised and minuted.	Last review of Standing Orders May 2023 and Financial Regulations in January 2024. (The Council review the Financial Regulations every two years.)

A) Standing Orders and Financial Regulations adopted and applied; AND	Has VAT on payments been identified, recorded and reclaimed?	Yes VAT on payments has been identified, recorded but not reclaimed for the year. Last VAT reclaimed January 2024	Risk Assessment to be reviewed ASAP
B) Payment Controls A) Standing Orders and Financial Regulations adopted and applied; AND	Does the Council have General Power of Competence?	No , the council does have GPOC in place.	
B) Payment Controls A) Standing Orders and Financial Regulations adopted and applied; AND	Is s137 expenditure separately recorded and within statutory limits?	No S137 payments have not been indicated and recorded separately	
B) Payment Controls Risk Management Arrangements	Does a review of the minutes identify any unusual financial activity?	No unusual financial activities have been reviewed after reviewing the minutes.	
Risk Management Arrangements	Do minutes record the council carrying out an annual risk assessment?	No the last review of annual risk assessment was May 2023	
Risk Management Arrangements	Is insurance cover appropriate and adequate?	Yes, insurance cover is adequate.	
Risk Management Arrangements	Are internal financial controls documented and regularly reviewed?	The Trial Balance is produced and circulated along with the expenditure and agenda to Council.	
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 council do prepare an annual budget in support of its precept.	
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 significant 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, the precept record does agree to the Council Tax authority's notification.	
Income Controls	Are security controls over cash and near-cash adequate and effective?	N/A	
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
Payroll Controls	Are other payments to employees reasonable and approved by the council?	Yes, all payments are agreed by the council.
Payroll Controls	Have PAYE/NIC been properly operated by the council as an employer?	Yes
Asset Control	Does the council maintain a register of all material assets owned or in its care?	Yes, the council do maintain a asset register.
Asset Control	Are the assets and Investments registers up to date?	Yes, the asset register is up to date.
Asset Control	Do asset insurance valuations agree with those in the asset register?	Yes, insurance valuations do agree with asset register.
Bank Reconciliation	Is there a bank reconciliation for each account?	Yes, there is a bank reconciliation for each account.
Bank Reconciliation	Is a bank reconciliation carried out regularly and in a timely fashion?	Yes the bank reconciliation is carried out on a regular and timely fashion.
Bank Reconciliation	Are there any unexplained balancing entries in any reconciliation?	No, there are no unexplained balancing entries on the reconciliation.
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, they are prepared on the receipts and payments basis.
Year End Procedures	Do accounts agree with the cashbook?	Yes, the accounts agree with the cashbook
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	Yes, the council is registered with ICO, number Z258673X. Expiry date 17th April 2026
Other Issues	What arrangements does the Council have for the back up of computer files?	The Council back up of computer files are backed up to a portable hard drive, which is stored in a separate location
Other Issues	Does the Council have responsibility for any Trust Funds or Charities? If so, are they independently examined?	N/A
Other Issues	Record of Minutes	Yes
Other Issues	Do the Council have a .gov.uk domain and dedicated email addresses for Council business?	Yes, the council does have a .gov.uk domain and dedicated email addresses for all Council business.

The asset register needs to reflect it has been updated as it is still showing 2022/23

Other Issues	Internal Audit report published by 1st July on the website?	No.	An extraordinary meeting should be called if not enough time to be able to publish by the 1st July on the website. Also noted that the Internal Audit reports are missing from the website for 2021-2022, 2022-2023.
Other Issues	Payments made in accordance with financial regulations, cheques, online banking, BACS, DD, credit or debit cards, other payments	Yes, payments are made in accordance with the financial regulations.	
Other Issues	S137 Grants- Do Grant Recipients fill in a report after given?	N/A	
Other Issues	(during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	No, the public rights in relation to AGAR are not evident on the website for 2022-2023	
Other Issues	Are all the councils policies available to view on the PC Website?	Yes all the councils policies are available to view on the PC website	