

## Internal Audit - Question/Action list – 2024/25

### Askham Bryan Parish Council

#### A. Books of Account

1. Are they suitable for the purpose? **Yes. Done on a detailed spreadsheet which makes comparison with the previous year straightforward..**
2. Have they been properly kept in a timely manner? **Yes. Updated prior to each meeting.**
3. Are they reconciled with the bank statement on a regular basis? **Yes. Whenever a bank statement is received following transactions recorded.**
4. Do they agree with the Year End statement? **Yes. The annual statement is simple to verify against the base records.**
5. On what basis are they kept? **Receipts and payments**

#### B. Standing Orders and Financial Regulations

1. When were these last reviewed? **Not ascertained!**
2. Are they being adhered to? **It would be worth checking with YLCA to see whether their latest standard version can be adapted to meet the needs of the individual Council.**
3. Are the duties of the Finance Officer listed? **The appointment of the Clerk, who is also be the Finance Officer enabled the duties to be listed.**

#### C. Payment Controls

1. Were all payments supported by invoices? **Yes, with the Council using BACS to efficiently pay suppliers.**
2. Was expenditure properly approved before and after action? (This may be via delegated powers). **Yes.**
3. Is there a clear audit trail? **Yes**
4. Who is authorised to sign cheques? **Authorisation is given at the meetings for payments to be made.**

#### D. VAT issues

1. Is VAT shown separately in the accounts? **Yes – as a separate column on the spreadsheet to aid refunding.**



2. When was VAT last reclaimed? **In May 2024 £119 was recovered in relation to 2023/4.**
3. How much reclaimable VAT is outstanding? **The total incurred in 2024/5 of £290**

#### E. Risk

1. Have the risks been listed and an assessment made regarding the minimisation of risk? **Yes, mainly related to the condition of the play area and recreational space.**
2. Is there sufficient management of risk? **Yes, in relation to the level of risk.**

#### F. Internal checks and audit

1. Has the Council undertaken a review of internal checks and audit? **Yes. An experienced former Parish Clerk has been appointed - to ensure practices are sound and the finances are properly managed - as the independent examiner.**
2. Are there any specific points that the internal auditor should look at? **Everything appears to be in good order.**
3. Does any council member check the accounts during the year? **The figures and detail are made available at each meeting but the volume is relatively small (excluding the monthly clerk's salary and any expenses to reclaim)**

#### G. Budget

1. Has the council budgeted in a clear and adequate way? **Yes. A detailed forecast was made which indicated that it would be sensible to marginally increase the precept by £500.**
2. How often does the clerk provide progress reports of the actual position compared with the budget? **I would recommend this was done on a quarterly basis and not just when the following year's budget was being considered.**

#### H. Income

1. What checks are in place to ensure the correct precept has been received? **It would be i) has the advice from City of York Council been received? and ii) has the money been received into the bank?**
2. Was all other income received as expected? **Yes.**



3. Does the system of receipt of income ensure that it is properly recorded and promptly banked? **Precept is received directly into the bank account as were the other receipts.**
4. Was VAT on income (where relevant) properly accounted for? **Not applicable.**

#### I. Balances/Reserves

1. Are all account balances shown? **Yes. An instant access savings account has been opened midway through the year for the funds not immediately needed..**
2. Are "surplus" balances invested in the best (safe) account to maximise interest? **See comment above.**
3. Are the reserves appropriate for the known plans of the Council? **Yes. While the total balance of £14,760 is significantly above the level of expenditure in the year of £8,799, the moving of funds into a deposit account - which could be used for "capital" items - reduces the level to 94%. The minimum recommended by the Charity Commission is 6 months cover.**

#### J. Petty Cash

1. Is there an adequate check on petty cash? **There is no petty cash. The clerk is reimbursed by BACS along with his salary for any expenses incurred.**
2. Were items properly supported by receipts and expenditure approved? **Yes.**
3. Is VAT properly accounted for, where appropriate? **Yes, where the VAT number and amount of VAT is shown or can be deduced based on the percentage stated..**

#### K. Employees' Pay and Conditions

1. Are there a clear minute and also a contract detailing the employees' pay and conditions? **Yes**
2. Are payments made according to these details? **Yes**
3. Have the new procedures for registering the Parish Council and the Clerk with HMRC been actioned? **HMRC is paid monthly with the Clerk receiving the net amount.**
4. Are PAYE Income Tax and NI payments being made by the prescribed manner? **See above.**



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