

**Sampford Arundel Parish Council**  
**Internal Audit Report Financial Year 2023/24**

Internal Control	Test	Observations/Recommendations	Notes
Proper bookkeeping	Is the cash book maintained and up to date?	Yes.	
	Is the cash book arithmetically correct?	Yes, Scribe accounting software.	
	Is the cash book regularly balanced?	Yes, continuous process with Scribe.	
Standing Orders, Financial Regulations and Payment Controls	Has the Council formally adopted Standing Orders, Financial Regulations?	Yes.	Review that correct policy is under the correct tag, and available to download.
	Date S/Os last reviewed.	May 2023, Min 10a	
	Date FinRegs last reviewed.	May 2023, Min 10b	
	Has a Responsible Financial Officer been appointed with specific duties?	Yes (the Clerk).	
	Have items or services above the <i>de minimis</i> amount (per FinRegs) been competitively purchased?	n/a	
	Are payments in the cash book supported by purchase orders, invoices, authorised and minuted?	Yes.	
	Has VAT on payments been identified, recorded and reclaimed?	Yes.	

	Is s137 expenditure separately recorded and within the statutory limit?	Yes.	
	Have s137 payments been approved and included in the Minutes as such?	Approved, but not specifically noted as s137.	Change wording in Minutes when approving in future.
Risk Management Arrangements	Does a review of the Minutes identify any unusual financial activity?	No.	
	Do Minutes record the Council carrying out an annual risk assessment or review of their risk management scheme?	No. Assessment is dated 6 March 2023. ('No' answer, Objective C.)	Risk assessment is available – review and minute specifically during 2024/25.
	Date of Risk Assessment/Management Policy review and adoption	Not clear – as above.	Risk doc is not up to date on website.
	Is insurance cover appropriate and adequate?	Potentially not. ('No' answer, Objective C.)	Decision to not insure physical assets should be reviewed during 2024/25.
	Are internal financial controls documented and regularly reviewed?	No.	Put in place a quarterly internal control check and note in Minutes.
Budgetary controls	Has the Council prepared an annual budget in support of its precept and has this been minuted as being approved?	Yes.	
	Has the precept been calculated from the budget and been approved?	Yes.	
	Does the budget include an actual completed year?	Unknown.	

	Is actual expenditure against budget regularly reported to the Council?	Yes.	
	Has the Council agreed a General Reserve Policy?	Not specifically	
	Are there any significant unexplained variances from budget?	Unknown.	
	Where necessary, does the council have a formal Investment Policy?	n/a	
Income Controls	Is income properly recorded and promptly banked?	Yes.	
	Does the precept recorded agree to the Council Tax authority's notification?	Yes.	
	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	
	Is petty cash expenditure reported to each Council meeting?	n/a	
	Is petty cash reimbursement carried out regularly?	n/a	
Payroll Controls	Do all employees have contracts of employment with clear terms and conditions?	Yes.	

	Do salaries paid agree with those approved by the Council?	Yes.	
	Are salaries above the National Living Wage / Minimum Wage?	Yes.	
	Are other payments to employees reasonable and approved by the Council?	Yes.	
	Have PAYE/NIC been properly operated by the Council as an employer?	Yes.	
Asset Controls	Does the Council maintain a register of all material assets owned or in its care?	Yes.	
	Are the assets and investments registers up to date? When were these last reviewed?	Yes, 2023.	
	Does the asset insurance valuations agree with those in the asset register?	No.	Decision was made not to insure.
Bank reconciliation	Is there a bank reconciliation for each account and is this reported to Council?	Yes.	
	Is a bank reconciliation carried out regularly and in a timely fashion?	Yes.	
	Are there any unexplained balancing entries in any reconciliation?	No.	

Year-end Procedures	Are year-end accounts prepared on the correct accounting basis? (Receipts and Payments, or Income and Expenditure)?	Yes.	
	Do accounts agree with the cash book?	Yes.	
	Has a year-end bank reconciliation been undertaken?	Yes.	
	Is there an audit trail from underlying financial records to the accounts?	Yes.	
	Where appropriate, have debtors and creditors been properly recorded?	n/a	
Procedural	Is eligibility for the General Power of Competence properly evidenced?	n/a	
	Have points raised on the last Internal Audit report been considered by Council and actioned?	In part.	Risk assessment needs formal review and Minuting.
Transparency: For smaller councils with turnover under £25,000	Have the following been published? All items of expenditure above £100; End of year accounts; Annual governance statement; Internal Audit Report; List of councillor or member responsibilities; Location of public land and building	Yes.	

	assets; Minutes, agendas and papers of formal meetings.		
Transparency: For smaller councils with turnover over £200,000	Have the following been published? All items of expenditure above £500; End of year accounts; Annual governance statement; Internal Audit Report; List of councillor or member responsibilities; Location of public land and building assets; Minutes, agendas and papers of formal meetings.	n/a	
Councils that are Burial Authorities	Records of burials and EROBs tally with receipts?	n/a	
Councils with Allotments	Correct notice given of increases in fees?	n/a	
Councils with Charities	Are all Charities up to date with Charity Commission filing requirements?	n/a	
General Data Protection Regulation	Has the Council adopted a Data Protection Policy?	Covered within Privacy Notice.	
	Has the Council put in place Privacy Notices?	Yes.	Needs reviewing and re-adopting during 2024/25.
Miscellaneous	Is the Council registered with the Information Commissioner's Office?	Yes.	
	Does the Council's website meet accessibility requirements (random sample)?	Yes.	Provided by Vision ICT, which guarantees compliance.

Per Pro Services Ltd; June 2024