

Julie Snooks - Internal Auditor

\* CHECKLIST USED FOR AUDITS BELOW £25K AND EXEMPT FROM EXTERNAL AUDIT\*

Council: 2022/23  
Year

Topic	Schedule reviewed	Yes	No	n/a	Actions Required	Notes
Insurance	Fidelity Guarantee Cover adequate	✓			*	Laptop only covered for £250. Not like for life.
Precept	Minute setting seen	✓				
	Budget seen	✓				
	Reserves considered	✓			*	See Practitioner Guide - based on cost not insurance value.
Fixed Assets	Register up to date	✓				
Risk	General and Financial Risk assessed in 2022/23	✓				
Internal Control	Statement considered in 2022/23	✓				
GDPR	Compliance with General Data Protection Regulations - effective May 18. Compliance considered?	✓			*	Suggest OIT altered "additional hours do paid at standard rate
Payroll	Rate changes in year	✓				
	If so approved in minutes	✓				
	PAYE/NI/Pension comply	✓				Paid via NSC.
	Rates of pay tested	✓				
Petty Cash	Receipts/Approved/ VAT??	✓		✓	*	Additional £25-83 to be reclaimed - Green Canopy Plaque.
VAT	Claim in year	✓		✓		
	If not when last claimed	✓		✓		
Standing Orders	Reviewed in year of audit	✓		✓		
	If not when last reviewed	✓		✓		
Financial Regulations	Reviewed in year of audit	✓		✓		
	If not when last reviewed	✓		✓		
Bank	Year end bank reconciliation re-performed	✓		✓		
Other receipts tested	Charges reviewed in year of audit	✓		✓		
	Sample traced from receipt to bank and cash book	✓		✓		
Other payments tested	Reported to Council	✓		✓		
	VAT correctly recorded	✓		✓		See above within amount for.
Annual Return/AGAR	Voucher/invoice supports payment	✓		✓	*	Grant paid to education centre under S137 of LGA - Special
Internal/External audit	Figures traced to underlying records	✓		✓	*	sect 2, 11a required completion. include wording.
Transparency Code 2014/	Issues from previous audit addressed	✓		✓		
website	Confirm compliance as appropriate	✓		✓		
AGAR & financial records on website	Confirm compliance with External auditors requirements and AGAR	✓		✓		
AGAR - correct approvals	Order correct?	✓		✓		IA prior to approvals by PC.
Public Rights	Demonstrate at summer 2022 correctly provided for exercise of public rights per A & A Regs	✓		✓		
Audit closure	Separate audit report issued?	✓		✓		Under £25k

\* Assets - Iron bench & laptop.  
Insurance cover £250 only not cost  
This requires amendments.

Please ask for additional explanation  
where necessary.

J Snooks  
19/4/23