



Year End Audit Report

Rawdon Parish Council

Period Audited: April 2023-March 2024

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	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?	Excel Yes Yes Yes Receipts and Payments Yes	

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
A) Standing Orders
and Financial
Regulations
adopted and
applied;
AND

B) Payment Controls

Has a Responsible financial officer been appointed with specific duties?

Yes

Have items or services above the de minimus amount been competitively purchased?

Yes

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

Yes. There is a good, clear audit trail.

Has VAT on payments been identified, recorded and reclaimed?

Yes. A clear record of Vat payments is held in Excel and submitted to HMRC on VAT 126 claim.

Does the Council have General Power of Competence?

Yes.

Is s137 expenditure separately recorded and within statutory limits?

N/A

Risk Management Arrangements	Does a review of the minutes identify any unusual financial activity?	None
Risk Management Arrangements	Do minutes record the council carrying out an annual risk assessment?	Yes.
Risk Management Arrangements	Is insurance cover appropriate and adequate?	Yes. Insurance Certificate and Policy reviewed and checked.
Risk Management Arrangements	Are internal financial controls documented and regularly reviewed?	Yes.
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. A good detailed budgeting process is evident.
Budgetary Controls	Is actual expenditure against the budget regularly reported to the council?	Yes. Monthly
Budgetary Controls	Are there any significant unexplained variances from budget?	None
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?	Yes
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.
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. Asset Register kept and maintained as and when any changes are required.
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 recs have been viewed and checked.
Bank Reconciliation	Is a bank reconciliation carried out regularly and in a timely fashion?	Yes. Monthly.
Bank Reconciliation	Are there any unexplained balancing entries in any reconciliation?	None.
Bank Reconciliation	Is the value of investments held summarised on the reconciliation?	Yes.
Year End Procedures	Are year end accounts prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure)?	Yes. Receipts and Payments.
Year End Procedures	Do accounts agree with the cashbook?	Yes

Year End Procedures	Is there an audit trail from underlying financial records to the accounts?	Yes. A good audit trail is evident.
Year End Procedures	Where appropriate, have debtors and creditors been properly recorded?	N/A
	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
Market Authority	Do you manage any facilities, what systems do you use to record bookings and payments?	N/A
Facilities	Is the Council registered with the Information Commissioner? If so what is the Reference Number and what is the date of expiry	Yes. Registered with the ICO.
Other Issues	What arrangements does the Council have for the back up of computer files?	Cloud storage.
Other Issues	Does the Council have responsibility for any Trust Funds or Charities? If so, are they independently examined?	No
Other Issues	Record of Minutes	Minutes all available to view on Council's website.
Other Issues	Do the Council have a .gov.uk domain and dedicated email addresses for Council business?	Yes. A 'gov.uk' domain name is in use.
Other Issues	Internal Audit report published by 1st July on the website?	Yes