

Cross Roads Parish Council Internal Audit Testing Schedule.

2024-2025

Internal Control	Test to be carried out	Yes/No
Proper bookkeeping	Is the cashbook maintained and up to date? Is the cashbook arithmetically correct? Is the cashbook regularly balanced	Yes Yes Yes
Standing Orders and Financial Regulations	Has the council formally adopted standing orders and financial regulations? Has a Responsible Financial Officer been appointed with specific duties? Are payments in the cashbook supported by invoices, authorised and minuted?	Yes Yes Yes
Payment Controls	Has VAT on payments been identified, recorded and reclaimed.? Is S137 expenditure recorded and within statutory limits?	Yes Yes
Risk Management Arrangements	Does a review of the minutes identify any unusual financial activity? Do the minutes record the Council carrying out an annual risk assessment? Is insurance cover appropriate and adequate?	Yes NO Yes
Budgetary Controls	Has the council prepared an annual budget in support of its precept? Is actual expenditure against the budget regularly reported to the council? Are there any significant unexplained variances from the budget?	Yes Yes NO
Income Controls	Is income properly recorded and promptly banked? Does the precept recorded agree to the Council Tax authority's notification?	Yes.
Payroll Controls	Do all employees have contracts of employment with clear terms and conditions? Do salaries paid agree with those approved by the council? Are other payments to employees reasonable and approved by the council? Have PAYE/NI been properly operated by the council as an employer?	Yes Yes Yes Yes
Asset Controls	Does the council maintain a register of all material assets owned or in its care? Is the asset and register up to date?	Yes Yes
Bank Reconciliation	Is there a bank reconciliation for each account? Is a bank reconciliation carried out regularly and in a timely fashion? Are there any unexplained balancing entries in any reconciliation?	Yes Yes NO
Year-end procedures	Are the year- end accounts prepared on the correct accounting basis?	Yes.

The schedule is taken from Governance and Accountability for Local councils - A Practitioners Guide 2016.

Budgeted 13-3-26
BEVERLY WINDGROUNN

Janet M Anderson
JANET M. Anderson