

Cross Roads Parish Council Internal Audit Testing Schedule.

2025 - 2026

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

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