

INTERNAL AUDIT CHECKLIST 'YEAR END 2024/25'

Name of Authority: Eltisely Internal Audit.....**Date(s) of Audit:** 1st May 2025

Audit Completed By: Irene Healiss.....

AGAR Certificate Reference	Work Completed by CAPALC	Comments	Recommendations
A. Appropriate accounting records have been properly kept throughout the year.	During our visit we have reviewed the accounting system and checked that the information is recorded accurately and promptly. This means we have reviewed the cashbook, examined a sample of financial transactions, ensured bank reconciliations (see item I) are carried out, etc.	All accounting records were found to be in good order. The Council use accounting software (Scribe) and conduct regular bank reconciliations.	None
			Council response:
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT	We have reviewed Financial Regulations and Standing Orders ensuring they are adequate and if model documents are used, they are up to date. We have also reviewed procedures for approval of invoices and	Standing Orders need to be updated in line with the procurement threshold rising from £25,000 to £30,000 in 2022, as advised in January 2023. NALC released updated model Financial Regulations, in April	None
			Council response:

appropriately accounted for.	payments, checked recording of VAT and that VAT is claimed where appropriate. If debit/credit cards are held, we have established the limits and ensured there are controls in place for usage.	2024. NALC have recently released updated template Standing Orders (2025.) Procedures for making payments are in line with proper practices and VAT is properly accounted for (form 126.)	
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	We have checked to see that the Council has a Risk Register in place. If in place, we have checked to see if the Council has considered all significant risks, appropriate levels of insurance are in place, arrangements are in place for monitoring public open spaces, etc. and that a process of internal control is in place.	The Council have a register identifying assessed risks, including financial. It was advised that appropriate arrangements be implemented to ensure a robust monitoring process for internal control, including regular checks to monitor the play area.	None
			Council response:
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly	We have checked that the Council has considered its income and expenditure requirements to formally adopt an appropriate budget. That the Council has reviewed performance against the budget throughout the year, has	The council prepared an appropriate budget to inform the precept process, and this budget is regularly reviewed throughout the year. The precept matches with the	None

monitored; and reserves were appropriate.	established Earmarked Reserves which are reviewed annually during the budgetary process. That the precept request is submitted to the relevant authority on time and matches the receipt in the accounts.	receipt shown, and corresponds with Box 2 of the AGAR.	Council response:
E. Expected income was fully received based on correct prices, properly recorded and promptly blanked; and VAT appropriately accounted for.	We have checked that expected income has been received and checked that there are no obvious omissions. Income may include allotments, cemeteries, hall hire, leases, or other revenue streams depending on the council. We have checked that there are appropriate and follow ups are made for 'aged debtors'.	Eltisely Council are not registered to charge VAT. Income is only generated through VAT refunds, precept and grants received.	None
			Council response:
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	If held, we have considered the amount of petty cash held in line with the number of transactions made during the year.	The Parish Council does not hold Petty Cash.	None
			Council response:
G. Salaries to employees and allowances to members were paid in	We picked one month and tested the payroll to ensure the correct deductions have been made,	The salary records were found to be in good order.	None

accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	payments made on time and correct amounts.	There is evidence of payments being made to HMRC.	Council response:
H. Asset and investment registers were complete and accurate and properly maintained. <i>This section/assurance should be extended to include loans to or by the authority.</i>	We have checked to see that the Council has a formal asset register in place and that it is up to date with any acquisitions and disposals. If there are long-term investments, we have checked to see that an Investment Strategy is in place.	The council's asset register is up to date and includes acquisition, insurance values and locations. An investment strategy is in place for long-term investments.	None
			Council response:
I. Periodic bank account reconciliations were properly carried out during the year.	We reviewed a selection of bank reconciliations throughout the year including year end.	Bank reconciliations are completed regularly. The year end bank reconciliation tallies to AGAR box 8.	None
			Council response:
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and	We have reviewed the accounting statements, or the year ended 31 st March 2025 to ensure that they have been prepared correctly on a receipts and payments basis and are adequately supported.	The accounts have been properly prepared and agree to the cashbook.	None
			Council response:

creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.	We have confirmed that the Council was subject to limited assurance review in 23/24.	The council had a limited assurance review last year and the external auditors report was reviewed as part of this process.	None
			Council response:
L. The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with the relevant legislation.	We have reviewed the Council's website to confirm it is meeting the requirements of the relevant regulations.	The Council publish information on a free to access webpage, although contained limited information at the time of the Internal Audit – there were no Standing Orders or Financial Regulations available; some meeting minutes and agendas were missing, although this is a work in progress. The JPAG recommends that PC's have a .gov.uk domain for websites and email communications (pages 56-57.)	None
			Council response:

M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	We have reviewed the notice announced during the summer of 2024 along with Sections 1 and 2 of the 2023/24 AGAR. We have obtained evidence that the required documentation has been published on the Council's website.	The council properly provided for the period for the exercise of public rights. (3 rd June -12 th July). The notices for this are correctly completed and still available on the council's website. All information for the 2023/24 AGAR is up to date.	None
			Council response:
N. The authority complied with the publication requirements for the prior year AGAR.	We have reviewed the documentation the Council published for the 2023/24 AGAR was compliant with regulations.	The council complied with the publication requirements for the 23/24 AGAR, including a Conclusion of Audit notice, and these documents are still available on the website.	None
			Council response:
O. Trust funds (including charitable) – the council met its responsibilities as a trustee.	We have checked that the Council is not responsible for any charities.	N/A	None
			Council response:

Notes

If we feel you should be considering a response to your Assertions under Section 1, we have commented under our column 'Recommendations'.