INTERNAL AUDIT SERVICE FOR CARLTON PARISH COUNCIL

AUDIT PROGRAMME – PERIOD ENDING : 31 MARCH 2025

I certify that I have carried out the tests detailed below in accordance with the suggested approach contained in the 2011 edition of "Governance and Accountability in Local Councils in England and Wales – A Practitioners Guide".

Signed ✱ See page 3 . Date 8/5/2025

Name & qualifications MR. ANDREW BOSMANS BA (HONS)

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Previous Internal Audit Report	Do the minutes record that Council has considered the Internal Audit Report for the previous year and the matters arising addressed?	a		
Proper bookkeeping	Is the cashbook maintained and up to date?	a		
	Is the cashbook arithmetically correct?	a		
	Is the cashbook regularly balanced?	a		
Standing Orders and Financial Regulations	Has the Council formally adopted Standing Orders and Financial Regulations?	a		
	Has a Responsible Financial Officer been appointed?	a		
	Have items or services above a de minimis amount been competitively purchased?	a		
	Are payments in the cashbook supported by invoices and have they been authorised and minuted?	a		
	Has VAT on payments been identified, recorded and reclaimed?	a		2024 – 25 TO BE RECLAIMED
	Is Section 137 expenditure separately recorded and within statutory limits?			NO 137
Risk Management Arrangements	Does a scan of the minutes identify any unusual activity?		a	

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Risk Management Arrangements (contd)	Do the minutes record the Council carrying out an annual risk assessment?	d		FINANCIAL RISKS MAINLY
	Is insurance cover appropriate and adequate?	d		COVER SEEN
	Are internal financial controls documented and regularly reviewed?	d		
Budgetary Controls	Has the Council prepared an annual budget in support of its precept?	d		
	Is actual expenditure against the budget regularly reported to Council?	d		
	Are any significant variances from budget explained?	d		
Income Controls	Is income properly recorded and promptly banked?	d		
	Does the precept recorded in the cashbook agree to the Council Tax Authority's notification?	d		
	Are security controls over cash adequate and effective?	d		
Petty Cash Procedures	Is petty cash spent recorded, and supported by receipts?			
	Is petty cash expenditure reported to each Council Meeting?			NO PETTY CASH
	Is petty cash reimbursement carried out regularly?			
Payroll Controls	Do salaries paid agree with those approved by Council?	d		
	Are any other payments to the Clerk/other staff reasonable and approved by Council?	d		CONSISTENT

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Payroll Controls (contd)	Has PAYE/NIC been properly operated by the Council as an employer?	d		
	Do all employees have contracts of employment with clear terms + conditions?	d		
Assets Controls	Does the Council keep an Assets Register of all material assets owned?	d		
	Are the Assets & Investments Register up to date?	d		
	Do asset insurance valuations agree with those in the Asset Register?	d		
Bank Reconciliation	Is there bank reconciliation for each bank account?	d		
	Is the bank reconciliation carried out regularly on the receipt of statements?	d		
	Are there any unexplained balancing entries in any reconciliation?		d	
	Is the value of investments summarised on the reconciliation?	d		
Year-End Procedures	Are year-end accounts prepared on the correct accounting basis?	d		
	Do accounts agree with the cashbook?	d		
	Is there an audit trail from underlying financial records to the accounts?	d		
	Where appropriate, have debtors and creditors been properly recorded?			NOT APPLICABLE

EXCELLENT AUDIT TRAIL EASY TO FOLLOW - ON THE BASIS OF THE INFORMATION PROVIDED NO PROBLEMS WERE ENCOUNTERED NOR ANY ANTICIPATED

* [redacted] 8/5/2025