

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
BAC(HONS)

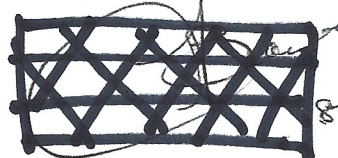
1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Previous Internal Audit Report	Do the minutes record that Council has considered the Internal Audit Report for the previous year and the matters arising addressed?	☒		
Proper bookkeeping	Is the cashbook maintained and up to date?	☒		
	Is the cashbook arithmetically correct?	☒		
	Is the cashbook regularly balanced?	☒		
Standing Orders and Financial Regulations	Has the Council formally adopted Standing Orders and Financial Regulations?	☒		
	Has a Responsible Financial Officer been appointed?	☒		
	Have items or services above a de minimis amount been competitively purchased?	☒		
	Are payments in the cashbook supported by invoices and have they been authorised and minuted?	☒		
	Has VAT on payments been identified, recorded and reclaimed?	☒		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?		☒	

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?	<i>d</i>		FINANCIAL RISKS MAINLY
	Is insurance cover appropriate and adequate?	<i>d</i>		COVER SEEN
	Are internal financial controls documented and regularly reviewed?	<i>d</i>		
Budgetary Controls	Has the Council prepared an annual budget in support of its precept?	<i>d</i>		
	Is actual expenditure against the budget regularly reported to Council?	<i>d</i>		
	Are any significant variances from budget explained?	<i>d</i>		
Income Controls	Is income properly recorded and promptly banked?	<i>d</i>		
	Does the precept recorded in the cashbook agree to the Council Tax Authority's notification?	<i>d</i>		
	Are security controls over cash adequate and effective?	<i>d</i>		
Petty Cash Procedures	Is petty cash spent recorded, and supported by receipts?	<i>d</i>		
	Is petty cash expenditure reported to each Council Meeting?	<i>d</i>		NO PETTY CASH
	Is petty cash reimbursement carried out regularly?	<i>d</i>		
Payroll Controls	Do salaries paid agree with those approved by Council?	<i>d</i>		
	Are any other payments to the Clerk/other staff reasonable and approved by Council?	<i>d</i>		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?	☒		
Assets Controls	Do all employees have contracts of employment with clear terms + conditions?	☒		
	Does the Council keep an Assets Register of all material assets owned?	☒		
	Are the Assets & Investments Register up to date?	☒		
	Do asset insurance valuations agree with those in the Asset Register?	☒		
Bank Reconciliation	Is there bank reconciliation for each bank account?	☒		
	Is the bank reconciliation carried out regularly on the receipt of statements?	☒		
	Are there any unexplained balancing entries in any reconciliation?		☒	
	Is the value of investments summarised on the reconciliation?	☒		
Year-End Procedures	Are year-end accounts prepared on the correct accounting basis?	☒		
	Do accounts agree with the cashbook?	☒		
	Is there an audit trail from underlying financial records to the accounts?	☒		
	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

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8/5/2025