

# Year End Audit Report



Clapham Cum Newby Parish Council

Period Audited: April 2023-March 2024

YEAR 24/25

Objective (Automated)	QUESTIONS	Answer	Recommendations
Proper Bookkeeping	What systems are used - ieScribe/Rialtas/Edge/Excel/Quickbooks etc	Excel Spreadsheet	
Proper Bookkeeping	Is cashbook maintained and up to date?	Yes	
Proper Bookkeeping	Is cashbook arithmetically correct?	Yes	
Proper Bookkeeping	Is the cashbook regularly balanced?	Yes, the cashbook is balanced monthly	
Proper Bookkeeping	What basis are the accounts made up on - cash or accruals?	The accounts are made up on a cash basis	
Proper Bookkeeping A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has the council formally adopted standing orders and financial regulations?	Yes, the council formally adopted standing orders and financial regulations in 2012. Last reviewed October 2023	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has a Responsible financial officer been appointed with specific duties?	Yes, the RFO/Clerk has been appointed with specific duties.	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Have items or services above the de minimus amount been competitively purchased?	No items or services above the de minimus amount have been purchased.	

A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Are payments in the cashbook supported by invoices, authorised and minuted?	Yes all payments are supported by invoices and authorised and minuted.		
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has VAT on payments been identified, recorded and reclaimed?	Yes, VAT for April 2023 to March 2024 has been recorded and reclaimed.		
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Does the Council have General Power of Competence?	No, the Council does not have General Power of Competence.		
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Is s137 expenditure separately recorded and within statutory limits?	S137 is separetely recorded but no expendiure this year.		
Risk Management Arrangements	Does a review of the minutes identify any unusual financial activity?	No unusual financial activites have been recorded.		
Risk Management Arrangements	Do minutes record the council carrying out an annual risk assessment?	Yes, the minutes do record the council carrying out the annual risk register in June 2024		
Risk Management Arrangements	Is insurance cover appropriate and adequate?	Yes, insurance cover is appropriate and adequate.		
Risk Management Arrangements	Are internal financial controls documented and regularly reviewed?	Yes, internal financial controls are documented and regularly reviewed.		
Risk Management Arrangements	(Burial Authorities only) Is the Council aware of the Ministry of Justice guidance on "Managing the Safety of Burial Ground Memorials"	N/A		
Burial Authority	Has a sample of burials and intermmnts been tested and the relevant paperwork and payments found to be in place?	N/A		
Budgetary Controls	Has the council prepared an annual budget in support of its precept?	Yes, first draft in October and final draft in December		
Budgetary Controls	Is actual expenditure against the budget regularly reported to the council?	Yes, actual expenditure against the budget is reported every quarter		
Budgetary Controls	Are there any significant unexplained variances from budget?	No, there are no significant unexplained variances from the budget.		

	Income Controls	Is income properly recorded and promptly banked?	Yes			
	Income Controls	Does the precept recorded agree to the Council Tax authority's notification?	Yes			
	Income Controls	Are security controls over cash and near-cash adequate and effective?	N/A			
	Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	N/A			
	Petty Cash Procedures	Is petty cash expenditure reported to each council meeting?	N/A			
	Petty Cash Procedures	Is petty cash reimbursement carried out regularly?	N/A			
	Payroll Controls	Do all employees have contracts of employment with clear terms and conditions?	Yes			
	Payroll Controls	Do salaries paid agree with those approved by the council?	Yes, salaries paid do agree with those approved by the council.			
	Payroll Controls	Are other payments to employees reasonable and approved by the council?	Yes, all payments are reasonable and approved by the council.			
	Payroll Controls	Have PAYE/NIC been properly operated by the council as an employer?	Yes, PAYE/NIC has been properly operated by the council			
	Asset Control	Does the council maintain a register of all material assets owned or in its care?	Yes the council do maintain a register of all assets.			
	Asset Control	Are the assets and Investments registers up to date?	Yes, the assets register is up to date.			
	Asset Control	Do asset insurance valuations agree with those in the asset register?	Yes, asset insurance valuations do agree with those in the asset register.			
	Bank Reconciliation	Is there a bank reconciliation for each account?	Yes, there is a bank reconciliation for the bank account.			
	Bank Reconciliation	Is a bank reconciliation carried out regularly and in a timely fashion?	Yes, the bank reconciliation is carried out regularly and in a timely fashion			
	Bank Reconciliation	Are there any unexplained balancing entries in any reconciliation?	No, there are no unexplained balancing entries in the bank reconciliation.			
	Bank Reconciliation	Is the value of investments held summarised on the reconciliation?	N/A			
	Year End Procedures	Are year end accounts prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure)?	Yes, the accounts are prepared on receipts and payments basis			
	Year End Procedures	Do accounts agree with the cashbook?	Yes, the accounts do agree with the cashbook			

Year End Procedures	Is there an audit trail from underlying financial records to the accounts?	Yes, there is an audit trail from the underlying financial records to the accounts.		
Year End Procedures	Where appropriate, have debtors and creditors been properly recorded?	N/A		
Market Authority	Is the Council are Market Authority and if so please provide a list of regular market traders so we can check their contracts & a rate card for contracted and casual traders	N/A		
Facilities	Do you manage any facilities, what systems do you use to record bookings and payments?	N/A		
Other Issues	Is the Council registered with the Information Commissioner? If so what is the Reference Number and what is the date of expiry	Yes, ZA139179 expiry date 4th October 2025		
Other Issues	What arrangements does the Council have for the back up of computer files?	External hard drive back up monthly and is held in a separate location to the laptop		
Other Issues	Does the Council have responsibility for any Trust Funds or Charities? If so, are they independently examined?	No		
Other Issues	Record of Minutes	Yes		
Other Issues	Do the Council have a .gov.uk domain and dedicated email addresses for Council business?	No the council can see no benefits for the significant costs involved and complexity it cause to local residents. June 2024	The Councils website could be more User friendly. As at first sight it looks like the minutes and agendas only go up to 2021 until you start to scroll down the	
Other Issues	Internal Audit report published by 1st July on the website?	Yes		
Other Issues	Payments made in accordance with financial regulations, cheques, online banking, BACS, DD, credit or debit cards, other payments	Yes payments are made in accordance with financial regulations.		
Other Issues	S137 Grants- Do Grant Recipients fill in a report after given?	N/A		
Other Issues	(during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	Yes , the public rights in relation to the 2022-23 AGAR are evident on the website.		
Other Issues	Are all the councils policies available to view on the PC Website?	No, not all the policies are available on the Councils website the last update of Financial Regulations & Standing Orders December 2024. No other policies appear to be reviewed in the year.	Recommendation of Public Inspection policy, Health & Safety policy and Training Policy. Please review and update policies.	