

**NATALIE A BLYTH, 9 VALE LANE, KERSEY IP7 6EH**

Mrs Sarah Partridge

Bridges Farm

The Tye

Kersey

IP7 6HB

12th May 2024

Dear Sarah

**Kersey Parish Council - Year End March 2024**

I can confirm that the Year End Accounts for April 2023 to March 2024 have been checked and are in order. I have completed the AGAR Internal Auditor section - please find enclosed - along with the completed Terms of Reference and Internal Audit Plan for year ending March 2024.

Please let me know if the councillors have any questions at the meeting on 13th May 2024.

Yours sincerely



Natalie A Blyth

Internal Auditor to Kersey Parish Council

enc.

## Kersey Parish Council Internal Audit

### Terms of Reference and Internal Audit Plan for year ending March 2024

Internal control	Scope of Internal Audit	Internal Auditor comments
Proper bookkeeping	<ul style="list-style-type: none"> <li>Is the cashbook maintained and up to date?</li> <li>Is the cashbook arithmetic correct and regularly balanced?</li> </ul>	✓ ✓
Standing Orders and Financial Regs	<ul style="list-style-type: none"> <li>Evidence the Council has adopted and regularly reviewed Standing Orders and Financial Regulations and these are tailored to the Council.</li> <li>Has a Responsible Financial Officer been appointed with specific duties?</li> </ul>	✓ ✓
Payments controls	<ul style="list-style-type: none"> <li>Have items above the de minimus amount been competitively purchased?</li> <li>Are payments in the cashbook supported by invoices, authorised and minuted?</li> <li>Has VAT on payments been identified, recorded and reclaimed?</li> <li>Is S 137 spending minuted, separately recorded in a/c and within statutory limits?</li> <li>Are the legal powers recorded for spending?</li> </ul>	✓ ✓ ✓ ✓ ✓
Risk management arrangements	<ul style="list-style-type: none"> <li>Does a review of the minutes identify any unusual financial activity?</li> <li>Do minutes record the Council carrying out an annual risk assessment?</li> <li>Is there evidence that risks are being identified and managed?</li> <li>Is appropriate insurance cover in place for employment, public liability and fidelity?</li> <li>Is insurance cover adequate and reviewed annually?</li> <li>Are internal control systems documented and regularly reviewed?</li> <li>Has the Council carried out a Review of the Effectiveness of Internal Audit and internal control systems during the year?</li> </ul>	✓ ✓ ✓ ✓ ✓ ✓ ✓
Budgetary controls	<ul style="list-style-type: none"> <li>Has the annual budget been properly prepared and agreed?</li> <li>Evidence the precept amount was agreed by Council and clearly minuted?</li> <li>Is actual expenditure against the budget regularly reported to the Council?</li> <li>Are there any significant unexplained variances from budget?</li> <li>Are general reserves and earmarked reserves appropriate?</li> </ul>	✓ ✓ ✓ ✓ ✓
Income controls	<ul style="list-style-type: none"> <li>Is income properly recorded, promptly banked and reported to Council?</li> <li>Does the precept recorded agree to the Council Tax authority's notification?</li> <li>If received, is CIL funding reported in accordance with current regulations?</li> </ul>	✓ ✓ 2/1A
Petty cash	<ul style="list-style-type: none"> <li>Is petty cash in operation?</li> </ul>	2/1A
Payroll controls	<ul style="list-style-type: none"> <li>Do all employees have contracts of employment?</li> <li>Do salaries paid agree with those approved by the Council?</li> <li>Are other payments to employees reasonable and approved by the Council?</li> <li>Have PAYE/NIC/pensions been properly operated by the Council as an employer?</li> </ul>	✓ ✓ ✓ ✓
Assets controls	<ul style="list-style-type: none"> <li>Is the Council Asset Register reviewed annually?</li> <li>Are asset insurance valuations recorded in the asset register, reviewed and in line with insurance cover?</li> </ul>	✓ ✓
Bank reconciliation	<ul style="list-style-type: none"> <li>Are bank reconciliations completed regularly and reconciled with the cash book?</li> <li>Do bank balances agree with bank statements?</li> <li>Are bank balances regularly reported to Council meetings?</li> </ul>	✓ ✓ ✓
Year-end procedures	<ul style="list-style-type: none"> <li>Are year-end accounts prepared using the appropriate procedures?</li> <li>Is there a financial trail from underlying records to presented accounts?</li> <li>Has the appropriate Annual Governance &amp; Accountability Return been completed?</li> <li>Was there the opportunity provided for the exercise of electors' rights?</li> </ul>	✓ ✓ ✓ ✓
Internal and external audit reports	<ul style="list-style-type: none"> <li>Have Internal Audit reports been considered by Council?</li> <li>Has appropriate action been taken for matters raised in Internal Audit reports?</li> <li>If the Council certified itself exempt from limited assurance review, did it meet the exemption criteria?</li> <li>Were External Audit reports considered by Council &amp; appropriate actions taken?</li> </ul>	✓ ✓ ✓ ✓
Additional matters	<ul style="list-style-type: none"> <li>Has the Council complied with the Transparency Code and the 2015 Audit &amp; Accounts Regulations by publishing relevant information on their website?</li> <li>Has the Council published an up-to-date accessibility statement on their website?</li> <li>Is the Council registered with the Information Commissioners Office?</li> <li>Was an Annual Parish Assembly held?</li> <li>Is the Council complying with General Data Protection Regulation requirements?</li> </ul>	✓ ✓ ✓ ✓ ✓