

Audit Report Year 2022/23

Henbury

Status - Complete

Period Audited: 1st April 2022 - 31st March 2023

YEAR 22/23

Objective (Automated)	QUESTIONS	Answer	Recommendations
Proper Bookkeeping	Is cashbook maintained and up to date?	Yes, the cashbook is well maintained and up to date	
Proper Bookkeeping	Is cashbook arithmetically correct?	Yes	
Proper Bookkeeping	Is the cashbook regularly balanced?	Yes, the cashbook is reconciled after every payment run	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has the council formally adopted standing orders and financial regulations?	Yes, adopted March 22	
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 over the de-minimum were chosen in the sample	
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, audit trail accurate	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has VAT on payments been identified, recorded and reclaimed?	Yes, reclaimed once per year	

A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Is s137 expenditure separately recorded and within statutory limits?	The Council has General Power of Competence and therefore does not need to report S137 separately	
Risk Management Arrangements	Does a review of the minutes identify any unusual financial activity?	No	Recommended ppdate Website to show dates of meetings so more easily accessible to the general public
Risk Management Arrangements	Do minutes record the council carrying out an annual risk assessment?	Yes, this was approved in meeting minutes in March 2023	
Risk Management Arrangements	Is insurance cover appropriate and adequate?	Yes. Insurance is appropriate & adequate	
Risk Management Arrangements	Are internal financial controls documented and regularly reviewed?	Two councillors who authorise, via email, all invoices which are due for payment. Another two councillors checks through the invoices against the bank statement at the start of each meeting and sign the invoices as correct and authorised.	Provide Councillors with a check list of controls and ask them to sign on completion
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 Henbury is not a burial authority	
Budgetary Controls	Has the council prepared an annual budget in support of its precept?	Yes, an annual budget is prepared and agreed at Full Council meeting.	
Budgetary Controls	Is actual expenditure against the budget regularly reported to the council?	Yes, the actual vs budget is reported at each Full Council meeting	
Budgetary Controls	Are there any significant unexplained variances from budget?	No	
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?	There are no cash or near cash assets handled by the Council	
Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	n/a no petty cash	
Petty Cash Procedures	Is petty cash expenditure reported to each council meeting?	n/a no petty cash	
Petty Cash Procedures	Is petty cash reimbursement carried out regularly?	n/a no petty cash	
Payroll Controls	Do all employees have contracts of employment with clear terms and conditions?	Yes, all employees have clear terms and conditions and a contract of employment	
Payroll Controls	Do salaries paid agree with those approved by the council?	Yes. Pay rises are discussed and agreed during Full Council meetings where needed	
Payroll Controls	Are other payments to employees reasonable and approved by the council?	Yes. Expenses claims are reasonable	
Payroll Controls	Have PAYE/NIC been properly operated by the council as an employer?	Yes	
Asset Control	Does the council maintain a register of all material assets owned or in its care?	Yes. Asset register present and up date	
Asset Control	Are the assets and Investments registers up to date?	Yes. Asset register present and up date	
Asset Control	Do asset insurance valuations agree with those in the asset register?	Yes, insurance value is in line with the asset register values	
Bank Reconciliation	Is there a bank reconciliation for each account?	The bank reconciliation forms part of the Cashbook which is a live document. The audit has been supplied with the year end version which has a bank reconciliation in agreement to bank statements and AGAR	
Bank Reconciliation	Is a bank reconciliation carried out regularly and in a timely fashion?	Bank reconciliations carried out monthly as a minimum	
Bank Reconciliation	Are there any unexplained balancing entries in any reconciliation?	No	
Bank Reconciliation	Is the value of investments held summarised on the reconciliation?	n/a no investments	

	Year End Procedures	Are year end accounts prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure)?	Yes, prepared on Receipts and Payments	
	Year End Procedures	Do accounts agree with the cashbook?	Yes all in agreement	
	Year End Procedures	Is there an audit trail from underlying financial records to the accounts?	Yes, audit trail accurate	
	Year End Procedures	Where appropriate, have debtors and creditors been properly recorded?	n/a	
	Other Issues	Is the Council registered with the Information Commissioner?	ZA438465 expires July 2023	
	Other Issues	What arrangements does the Council have for the back up of computer files?	The Council uses Google Drive	
	Other Issues	Does the Council have responsibility for any Trust Funds? If so, are they independently examined?	N/a no Trust Funds	
	Other Issues	Are the Policies and procedures on the website up to date?	Financial Regulations and Standing Orders are present on the website	Whilst this is not a legal requirement it would improve the Transparency of the Council overall if they were seen to have policies in place and be regularly reviewing these policies