

Audit Report Year 2022/23

Redmire

Status - Complete

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

YEAR 22/23

Objective (Automated)	QUESTIONS	Answer	Recommendations
Proper Bookkeeping Proper Bookkeeping Proper Bookkeeping	Is cashbook maintained and up to date? Is cashbook arithmetically correct? Is the cashbook regularly balanced?	The cashbook is maintained every 4-6 weeks Yes the cashbook is arithmetically correct The cashbook is maintained every 4-6 weeks	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has the council formally adopted standing orders and financial regulations?	Standing Orders Financial Regulations adopted May 22 and will be reviewed May 23	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has a Responsible financial officer been appointed with specific duties?	Yes	
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?	Nothing over the DeMinimus has 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	Suggest upper threshold on De Minimus in Financial Regulations be reviewed and potentially lowered as your size of council is unlikely to spend such a large value - it equates to half the precept requested

Objective (Automated)	QUESTIONS	Answer	Recommendations
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has VAT on payments been identified, recorded and reclaimed?	VAT return completed yearly	Risk Assessment to be completed as priority, discussed in meeting minutes and reviewed annually
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Is s137 expenditure separately recorded and within statutory limits?	Council has General Power of Competence	
Risk Management Arrangements	Does a review of the minutes identify any unusual financial activity?	No unusual activity identified from the meeting minutes published on the website	
Risk Management Arrangements	Do minutes record the council carrying out an annual risk assessment?	The risk assessment has not been completed but the Clerk is aware and making progress on this in the current financial year	
Risk Management Arrangements	Is insurance cover appropriate and adequate?	Insurance appears adequate	
Risk Management Arrangements	Are internal financial controls documented and regularly reviewed?	Councillors Independently review transactions and invoices	
Burial Authority	(Burial Authorities only) Is the Council aware of the Ministry of Justice guidance on "Managing the Safety of Burial Ground Memorials"	n/a not a Burial Authority	
Burial Authority	Do you have a ledger of permits from which I can choose a sample?	n/a not a Burial Authority	
Burial Authority	What is the process for storing Burial records	n/a not a Burial Authority	
	If you have Interred Ashes can you provide certificate of cremation?		
Burial Authority	Can you provide a list of interred Ashes in order for us to choose a sample?	n/a not a Burial Authority	
	(Burial Authorities only) Is the Council aware of the Ministry of Justice guidance on "Managing the Safety of Burial Ground Memorials"	n/a not a Burial Authority	
Burial Authority	Please provide a rate card for the market stalls	n/a not a Market Authority	
Market Authority	Please provide a list of regular stall holders	n/a not a Market Authority	
Budgetary Controls	Has the council prepared an annual budget in support of its precept?	In the year 22/23 there is no evidence of any budget process. From March 22 the Council gained a CILCA qualified and experienced clerk who has put into place many governance improvements	
Budgetary Controls	Is actual expenditure against the budget regularly reported to the council?	The Budget vs actual is presented to the council each meeting	
Budgetary Controls	Are there any significant unexplained variances from budget?	As there wasn't a budget prepared in support of the 22/23 precept. The Clerk reports on the net position in the bank account vs spend so far	
Income Controls	Is income properly recorded and promptly banked?	Income is rarely received via cheques. When it is, it is banked using the banking app for speed	
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 is a very small amount of petty cash - sub £1. Security over this asset is in line with the risk associated	
Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	Yes	
Petty Cash Procedures	Is petty cash expenditure reported to each council meeting?	Yes - this forms part of the bank reconciliations and reports that go to each council meeting	
Petty Cash Procedures	Is petty cash reimbursement carried out regularly?	Yes	
Payroll Controls	How many members of staff are there?	One member of staff	

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Payroll Controls	How many members of staff are on National Minimum Wage?	none	Training Policy and record should be in place to protect the interests of the Council in the case of potential dispute
Payroll Controls	What is the approval process for pay increases?	NJC pay award process followed	
Payroll Controls	Do you have a Training Policy & Record?	Training Policy and Record not currently in place	
Payroll Controls	Is your Clerk CiLCA Qualified?	Yes the Clerk is qualified	
Payroll Controls	Do you have HR policies?	Yes	
Payroll Controls	Do all employees have contracts of employment with clear terms and conditions?	Yes	
Payroll Controls	Do you have Health and Safety Policies in place with regards staff workstations?	Yes	
Payroll Controls	Do salaries paid agree with those approved by the council?	Yes	
Payroll Controls	Are other payments to employees reasonable and approved by the council?	Small value of expenses observed	
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, an asset register is maintained	Many councils redact names on salary payments within their meeting minutes for GDPR purposes - you may want to consider doing this or you can redact the value
Asset Control	Are the assets and Investments registers up to date?	Yes	
Asset Control	Do asset insurance valuations agree with those in the asset register?	Insurance appears adequate	
Bank Reconciliation	Is there a bank reconciliation for each account?	There is one bank reconciliation which covers all bank accounts	
Bank Reconciliation	Is a bank reconciliation carried out regularly and in a timely fashion?	Yes, bank rec completed before every meeting	
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	
Year End Procedures	Do accounts agree with the cashbook?	Yes	
Year End Procedures	Is there an audit trail from underlying financial records to the accounts?	Yes	
Year End Procedures	Where appropriate, have debtors and creditors been properly recorded?	Yes	Please Diarise
Other Issues	Is the Council registered with the Information Commissioner?	ZB337523 - Expires May 23	
Other Issues	What arrangements does the Council have for the back up of computer files?	One Drive Cloud Storage	
Other Issues	Does the Council have responsibility for any Trust Funds? If so, are they independently examined?	No	
Other Issues	Are the Policies and procedures on the website up to date?	Standard Policies and procedures are on the website such as Standing Orders and Financial Regulations	
Other Issues	Any other issues that are worthy of reporting.	Your website says "not secure" which is probably due to it not being "https://" this makes it more vulnerable to hacks	Please review the security of your website.
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