

Town Parish Audit – evidence required 2022-23

Name of Council	Barrowford Parish Council	Name of Clerk:	Mr I Lord
No. of councillors	12	Name of RFO (if different)	Mr I lord
Quorum	6	Precept	£183,500.00

1. Book Keeping

1.1. Ledger maintained and up to date?	Yes		
1.2. Arithmetic correct?	Yes		
1.3. Evidence of Internal Control?	Yes		
1.4. VAT evidence, recording and reclaimed?	Yes		
1.5. Payments in ledger supported by invoices, authorised and minuted? (see schedule)	Yes		
1.6. S137 separately recorded and within limits?			N/A
1.7. S137 expenditure of direct benefit to electorate?			N/A
1.8. Does your council operate on a payments and receipts or income and expenditure basis?			Income & Expenditure

2. Due Process

2.1. Standing Orders adopted since 2013?	Yes		15 March 2023 Min 165i
2.2. Standing Orders last reviewed?	Yes		15 March 2023 Min 165i
2.3. Financial Regulations adopted?	Yes		provide policy
2.4. FRs properly tailored to council?	Yes		Finance Regulations Included
2.5. Equal Opportunities policy adopted?	Yes		evidence
2.6. Adequate internal controls for payments?	Yes		Payment Schedule sent out to Councillors with the Minutes and Agendas, with the opportunity of Councillors asking questions and clarification of payments prior to approving payments.
2.7. Agendas signed, informative and displayed with 3 clear days' notice?	Yes		Agendas are posted on the 4 notice boards on the Tuesday/Wednesday the week prior to the meeting on the following Wednesday.
2.8. Purchase orders raised for all expenditure?			Not evidenced
2.9. Purchasing authority defined in FRs?	Yes		
2.10. Legal powers identified in minutes and/or cashbook?	Yes		
2.11. Committee terms of reference exist and have been reviewed?			Not evidenced

3. Risk Management

3.1. Does scan of minutes reveal any unusual activity?		No	
3.2. Annual risk assessment carried out?	Yes		As part of the Documents approved at the Year End under Minute 165
3.3. Insurance cover appropriate and adequate?	Yes		
3.4. Evidence of annual insurance review?	Yes		
3.5. Internal financial controls documented and evidenced?	Yes		
3.6. Minutes initialled, each page identified and overall signed?	Yes		
3.7. Regular reporting and minuting of bank balance?	Yes	No	

3.8. S137 expenditure minuted?			N/A The Council has not used S137 in the last 20 years and should the need arise, this expenditure would be minuted.
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4. Budget			
4.1. Annual budget to support precept?	Yes		
4.2. Has budget been discussed and adopted by council?	Yes		
4.3. Any reserves earmarked?			Not evidenced
4.4. Any unexplained variances from budget?	Yes		
4.5. Precept demand correctly minuted?	Yes		

5. Payroll – Clerk and other employees			
5.1. Contract of employment?	Yes		
5.2. Tax code issued / contracted out?	Yes		
5.3. PAYE / NI/RTI evidence?	Yes		
5.4. Has council approved salary paid?	Yes		21/09/22 Meeting Min No 80d submitted with Tax Docs
5.5. Other payments reasonable and approved by council?	Yes		
5.6. Wage slips and P60 evidence?	Yes		

6. Other			
6.1. Does council have public liability cover?	Yes		
6.2. Minimum wage/National Living Wage paid?	Yes		
6.3. Pension obligations met?	Yes		
6.4. Complaints procedure in place?	Yes		

7. Asset Control			
7.1. Does council keep a register of all material assets owned?	Yes		
7.2. Is asset register up to date?	Yes		
7.3. Value of individual assets included?	Yes		
7.4. Inspected for risk and up to date inspection records exist	Yes		
7.5. Record of deeds, articles and land register references available?	Yes		

8. Bank Reconciliations			
8.1. Is there a bank reconciliation for each account?	Yes		
8.2. Reconciliation carried out on receipt of statement?	Yes		
8.3. Any unexplained balancing entries in any reconciliation?	Yes		

9. Miscellaneous			
9.1. Have points raised at the last audit been addressed?	Yes		
9.2. Has the council adopted a Code of Conduct since July 2012?			Not evidenced

9.3. Is eligibility for General Power of Competence properly evidenced?			Not evidenced
9.4. Are all electronic files backed up?	Yes		Backed up monthly
9.5. Do arrangements for public inspection of council's records exist?	Yes		
9.6. Is the Council compliant with the Transparency Code for Smaller/Larger Authorities? (Depending on gross income/expenditure)			N/A
9.7. Is the Council responsible for any trust funds?		No	