

Year End Audit Report



Barrowford Parish Council

Period Audited: April 2023-March 2024

YEAR 23/24

Objective (Automated)	QUESTIONS	Answer	Recommendations
	What systems are used - ie Scribe/Rialtas/Edge/Excel/Quickbooks etc	The Council currently use several spreadsheets	We strongly recommend the use of a Parish specific accounting software such as Scribe or Rialtas. You have a large number of transactions and facilities to manage. This will make it easier. It also produces a lot of the reports you use for Council/Budget/Year End with limited need for input
Proper Bookkeeping	Is cashbook maintained and up to date?	The cashbook is maintained monthly	
Proper Bookkeeping	Is cashbook arithmetically correct?	Yes	
Proper Bookkeeping	Is the cashbook regularly balanced?	Yes	
Proper Bookkeeping	What basis are the accounts made up on - cash or accruals?	I&E basis	
A) Standing Orders and Financial Regulations adopted and applied; AND	Has the council formally adopted standing orders and financial regulations?	Yes	
B) Payment Controls			
A) Standing Orders and Financial Regulations adopted and applied; AND	Has a Responsible financial officer been appointed with specific duties?	Yes	
B) Payment Controls			
A) Standing Orders and Financial Regulations adopted and applied; AND	Have items or services above the de minimus amount been competitively purchased?	Yes	
B) Payment Controls			
A) Standing Orders and Financial Regulations adopted and applied; AND	Are payments in the cashbook supported by invoices, authorised and minuted?	Yes	
B) Payment Controls			

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A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has VAT on payments been identified, recorded and reclaimed?	Yes Vat reclaim has been completed	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Does the Council have General Power of Competence?	No	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Is s137 expenditure separately recorded and within statutory limits?	Yes	
Risk Management Arrangements	Does a review of the minutes identify any unusual financial activity?	None	
Risk Management Arrangements	Do minutes record the council carrying out an annual risk assessment?	Yes	
Risk Management Arrangements	Is insurance cover appropriate and adequate?	0	
Risk Management Arrangements	Are internal financial controls documented and regularly reviewed?	There is an Internal Controls Process	
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 not a Burial Authority	
Burial Authority	Has a sample of burials and interments been tested and the relevant paperwork and payments found to be in place?	n/a not a Burial Authority	
Budgetary Controls	Has the council prepared an annual budget in support of its precept?	Yes	
Budgetary Controls	Is actual expenditure against the budget regularly reported to the council?	Yes. Budget vs Actual evidence seen	

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Budgetary Controls	Are there any significant unexplained variances from budget?	The Council spent 63% of the precept last year. We are happy that the budget process is robust enough to ensure the precept be correctly calculated and the Council	
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 is petty cash which is adequately secured	
Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	Petty Cash has been chosen as part of the sample	
Petty Cash Procedures	Is petty cash expenditure reported to each council meeting?	All accounts are reported during Council meetings	
Petty Cash Procedures	Is petty cash reimbursement carried out regularly?	Yes	
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, April and August checked	
Payroll Controls	Are other payments to employees reasonable and approved by the council?	Expenses chosen as part of the sample have been found to be 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, the Council maintains a register	
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?	Yes	
Bank Reconciliation	Is there a bank reconciliation for each account?	Yes	
Bank Reconciliation	Is a bank reconciliation carried out regularly and in a timely fashion?	Yes	
Bank Reconciliation	Are there any unexplained balancing entries in any reconciliation?	None	
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)?	Income and Expenditure although there appears to be no difference between Box 7 and 8 which is unusual	
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	

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Year End Procedures	Where appropriate, have debtors and creditors been properly recorded?	Not debtors or creditors reported	
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 not a Market Authority	
Facilities	Do you manage any facilities, what systems do you use to record bookings and payments?	Yes, Allotments - see recommendation	Please ensure you are providing a minimum 40 days payment terms for allotments per the legislation found in the yellow Arnold Baker book
Other Issues	Is the Council registered with the Information Commissioner? If so what is the Reference Number and what is the date of expiry	It wasn't during the year, however the Clerk has rectified this during the Audit	This should now be on Direct Debit. However, we have noted this as a "no" under the risk Objective of the AIAR as GDPR breach fines can be extremely large. As the Council did not have ICO registration in the 2324 year, it did not, in my view assess of it's risks
Other Issues	What arrangements does the Council have for the back up of computer files?	backed up to Cloud	
Other Issues	Does the Council have responsibility for any Trust Funds or Charities? If so, are they independently examined?	No Trust funds	
Other Issues	Any other issues that are worthy of reporting.	Transparency Code	There are certain requirements under the Transparency Code which you should be adhering to as you are in the £200K> bracket. This has resulted in a "no" assertion "L" of the AIAR Report
Other Issues	Any other issues that are worthy of reporting.	Website	Your Website needs an update, it is extremely difficult to navigate
Other Issues	Any other issues that are worthy of reporting.	.gov.uk domain	It is recommended in the JPAG that the Council adopts a gov.uk domain in order to benefit from the extra cyber security controls in place
Other Issues	Any other issues that are worthy of reporting.	3 year Plan	It is recommended in the JPAG that Councils produce a 3 year plan
0	Any other issues that are worthy of reporting.		