

## INTERNAL AUDIT SERVICE FOR STOTFOLD TOWN COUNCIL

### AUDIT PROGRAMME – 2023/2024 (for accounts year end 31<sup>st</sup> March 2024)

The Internal Auditor for Stotfold Town Council is required to carry out the tests detailed below in accordance with the suggested approach contained in the 2014 edition of “Governance and Accountability in Local Councils in England and Wales – A Practitioners Guide”. Where an entry has been made in column 4 the supporting Working Papers are attached. This pro-forma may be used, or report may be given in the Internal Auditor’s own report format.

1<sup>st</sup> half audit carried out – April to October 2023

2<sup>nd</sup> half audit carried out –

1 Internal Control	2 Tests	3 Initial if Yes	4 W/P Reference	5 Comments
Previous Internal Audit Report	Do the minutes record that Council has considered the Internal Audit Report for the previous year and the matters arising addressed?	Yes		Yes June 2023 meeting
Proper bookkeeping	Is the cashbook maintained and up to date?	Yes		
	Is the cashbook arithmetically correct?	Yes		
	Is the cashbook regularly balanced?	Yes		
Standing Orders and Financial Regulations	Has the Council formally adopted Standing Orders and Financial Regulations?	Yes		May 2023 meeting
	Has a Responsible Financial Officer	Yes		New appointment agreed September 2023 meeting

	been appointed?			
	Have items or services above a de minimis amount been competitively purchased?	Yes		
	Are payments in the cashbook supported by invoices and have they been authorised and minuted?	Yes		Random invoices checked
	Has VAT on payments been identified, recorded and reclaimed?	Yes		
	Is Section 137 expenditure separately recorded and within statutory limits?			Check end of year
Risk Management Arrangements	Does a scan of the minutes identify any unusual activity?	No		All ok

1 Internal Control	2 Tests	3 Initial if Yes	4 W/P Reference	5 Comments
Risk Management Arrangements (contd)	Do the minutes record the Council carrying out an annual risk assessment?			Check end of year
	Is insurance cover appropriate and adequate?	Yes		May 2023
	Are internal financial controls documented and regularly reviewed?	Yes		
Budgetary Controls	Has the Council prepared an annual budget in support of its precept?	Yes		
	Is actual expenditure against the budget regularly reported to Council?	Yes		September 2023 meeting

	Are there any significant unexplained variances from budget?	No		No unexplained variances from budget.
Income Controls	Is income properly recorded and promptly banked?	Yes		
	Does the precept recorded in the cashbook agree to the District Council's notification?			Check end of year
	Are security controls over cash adequate and effective?	Yes		
Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	Yes		
	Is petty cash expenditure reported to Council?			Check end of year
	Is petty cash reimbursement carried out regularly?	Yes		
Payroll Controls	Do salaries paid agree with those approved by Council?	Yes		
	Are other payments to the Clerk reasonable and approved by Council?	Yes		
	Has PAYE/NIC been properly operated by the Council as an employer?	Yes		
Assets Controls	Does the Council keep an Assets Register of all material assets owned?	Yes		Approved May 2023

	Is the Register up to date?	Yes		
Bank Reconciliation	Is there a bank reconciliation for each bank account?	Yes		
	Is the bank reconciliation carried out regularly on the receipt of statements?	Yes		
	Are there any unexplained balancing entries in any reconciliation?	No		
Year-End Procedures	Are year-end accounts prepared on the correct accounting basis?	Yes		
	Do accounts agree with the cashbook?	Yes		
	Is there an audit trail from underlying financial records to the accounts?	Yes		
	Where appropriate, have debtors and creditors been properly recorded?	Yes		

I confirm that I have no concerns with the Audit and Accounts for Stotfold Council. I have checked through minutes on the website to confirm procedures and processes. Information is clear, payments are agreed, Annual AGAR and internal Audit Report considered and agreed at June 2023 meeting. Mazars Audit report was approved in October 2023.

Thank you to Jo for providing the information required.

Julie Betts  
9 November 2023