

INTERNAL AUDIT SERVICE FOR STOTFOLD TOWN COUNCIL

AUDIT PROGRAMME – 2023/2024 (for accounts year end 31st 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.

1st half audit carried out – April to October 2023

2nd half audit carried out – to 31 March 2024

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 considered and approved at June 2023 meeting. External Auditors report acknowledged at October 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, adopted Standing Orders & Fin Regs at Meeting January 2024. Code of Conduct minuted at January 2024 Establishment Committee General Power of Competence reaffirmed.
	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		A selection of payments were checked and were supported by invoices and minuted.
	Has VAT on payments been identified, recorded and reclaimed?	Yes		
	Is Section 137 expenditure separately recorded and within statutory limits?			General Power of Competence payments available on website.
Risk Management Arrangements	Does a scan of the minutes identify any unusual activity?	No		All ok

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Risk Management Arrangements (contd)	Do the minutes record the Council carrying out an annual risk assessment?			Income & Expenditure review at every meeting. Earmarked reserves considered regularly.
	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		Minutes January 2024
	Is actual expenditure against the budget regularly reported to Council?	Yes		September 2023 meeting
	Are there any significant unexplained	No		No unexplained variances from budget.

	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		File Checked
	Are other payments to the Clerk reasonable and approved by Council?	Yes		Checked
	Has PAYE/NIC been properly operated by the Council as an employer?	Yes		File Checked
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		File Checked
	Is the bank reconciliation carried out regularly on the receipt of	Yes		

	statements?			
	Are there any unexplained balancing entries in any reconciliation?	No		No unexplained entries
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
4 June 2024