

INTERNAL AUDIT CHECKLIST 'YEAR END 2024/25'



Name of Authority:

Somersham Parish Council

Date of Audit:.....15th April 2025

Audit Completed By:.....**Rosie Hughes**.....

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AGAR Certificate Reference	Work Completed by CAPALC	Conclusion	Recommendations
A. Appropriate accounting records have been properly kept throughout the year.	During our visit(s) we have reviewed the accounting system and checked that the information is recorded accurately and promptly. This means we have reviewed the cashbook, examined a sample of financial transactions, ensured bank reconciliations (see item I) are carried out, etc. This list is just an example.	All accounting systems are in place, and recorded accurately and promptly. Internal Control Objective met.	None Council response:
C. This authority complied with its financial	We have reviewed Financial Regulations and Standing Orders ensuring they are	Standing Orders and Financial Regulations are up to date, and adopted	None

<p>regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.</p>	<p>adequate and if model documents are used, they are up to date.</p> <p>We have also reviewed procedures for approval of invoices and payments, checked recording of VAT and that VAT is claimed where appropriate. If debit/credit cards are held, we have established the limits and ensured there are controls in place for usage.</p>	<p>by Council.</p> <p>Procedures for approval of invoices and payments have been reviewed and are adequate.</p> <p>Lloyds Debit Card – Procedure set up with controls in place for usage.</p> <p>Internal Control Objective met.</p>	<p>Council response:</p>
<p>F. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</p>	<p>We have checked to see that the Council has a Risk Register in place. If in place, we have checked to see if the Council has considered all significant risks, appropriate levels of insurance is in place, arrangements are in place for monitoring public open spaces, etc. and that a process of internal control is in place.</p>	<p>Risk Management Policy and plan in place. (On website).</p> <p>All monitoring is in place.</p> <p>Internal Control Objective met.</p>	<p>None</p> <p>Council response:</p>

<p>H. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</p>	<p>We have checked that the Council has considered its income and expenditure requirements to formally adopt an appropriate budget. That the Council has reviewed performance against the budget throughout the year, has established Earmarked Reserves which are reviewed annually during the budgetary process. That the precept request is submitted to the relevant authority on time and matches the receipt in the accounts.</p>	<p>A budget is in place, it is reviewed against performance and has been adopted by Full Council.</p> <p>EMR in place and monitored quarterly.</p> <p>Precept submitted on time and matches accounts.</p> <p>Internal Controls Objectives met.</p>	<p>None</p> <hr/> <p>Council response:</p>
<p>J. Expected income was fully received based on correct prices, properly recorded and promptly blanked; and VAT appropriately accounted for.</p>	<p>We have checked that expected income has been received and checked that there are no obvious omissions. Income may include allotments, cemeteries, hall hire, leases, or other revenue streams depending on the council. We have checked that there are appropriate follow ups made for 'aged debtors'.</p>	<p>Income has been received and recorded.</p> <p>There are no aged debtors</p> <p>Internal Controls Objectives met</p>	<p>None</p> <hr/> <p>Council response:</p>
<p>L. Petty cash payments were properly supported</p>	<p>If held, we have considered the amount of petty cash held in line with the number</p>	<p>Not applicable</p>	<p>None</p>

by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	of transactions made during the year.		Council response:
N. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	We picked one month and tested the payroll to ensure the correct deductions have been made, payments made on time and correct amounts.	All correct. Uses Brightpay. Internal Control objectives met	None
			Council response:
P. Asset and investment registers were complete and accurate and properly maintained. <i>This section/assurance should be extended to include loans to or by the authority.</i>	We have checked to see that the Council has a formal asset register in place and that it is up to date with any acquisitions and disposals. If there are long-term investments, we have checked to see that an Investment Strategy is in place.	Asset Register in place. (On Rialtis). It is up to date. No long term investments. PWLB Loan (last year) Internal control objective met.	None
			Council response:
R. Periodic bank account	We reviewed a selection of bank reconciliations	Bank Reconciliations have been reviewed for the	None

<p>reconciliations were properly carried out during the year.</p>	<p>throughout the year including year end.</p>	<p>year, including year end.</p> <p>Internal control objective met</p>	<p>Council response:</p>
<p>T. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.</p>	<p>We have reviewed the accounting statements or the year ended 31st March 2025 to ensure that they have been prepared correctly on an [income and expenditure] or [receipts and payments] basis and are adequately supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.</p>	<p>Income & Expenditure. All supported with documentation and records.</p> <p>Internal control objectives met</p>	<p>None</p> <p>Council response:</p>
<p>V. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly</p>	<p>We have confirmed that the Council was subject to limited assurance review OR</p> <p>We have confirmed that the Council was exempt, met the criteria and correctly declared itself exempt.</p>	<p>Not applicable</p>	<p>None</p> <p>Council response:</p>

declared itself exempt.			
X. The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with the relevant legislation.	We have reviewed the Council's website (or webpage) to confirm it is meeting the requirements of the relevant regulations.	Website all up to date in line with regulations. Internal control Objectives met	None
			Council response:
Z. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	We have reviewed the notice announced during the summer of 2024 along with Sections 1 and 2 of the 2023/24 AGAR. We have obtained evidence that the required documentation has been published on the Council's website (webpage).	All displayed on website. Internal control objective met.	None
			Council response:
BB. The authority complied with the publication requirements for the prior year AGAR.	We have reviewed the documentation the Council published for the 2023/24 AGAR was compliant with regulations.	Publication requirements have been met. Internal control objective met.	None
			Council response:
DD. Trust funds (including charitable) - the	We have reviewed the Council's responsibilities with respect to Hammond	All responsibilities have been met.	None

council met its responsibilities as a trustee.	Educational Trust and Somersham William Petit Poor's money.	Internal control objectives met.	Council response:
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Notes

In our column entitled 'Recommendations' we have highlighted areas where we believe improvements could be considered or attention is required if necessary. If we feel you should be considering a response to your Assertions under Section 1, we have commented under our column 'Comments'.