



Objective (Automated)	QUESTIONS	Answer	Recommendations	
Proper Bookkeeping	Is cashbook maintained and up to date?	Yes, the cashbook is maintained monthly	There is evidence the Cashbook has not maintained throughout the year and therefore this is a "no" against objective A of the Internal Audit Report	
Proper Bookkeeping	Is cashbook arithmetically correct?	Yes		
Proper Bookkeeping	Is the cashbook regularly balanced?	Monthly		
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has the council formally adopted standing orders and financial regulations?	Yes		
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has a Responsible financial officer been appointed with specific duties?	Yes		
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Have items or services above the de minimus amount been competitively purchased?	n/a items over the DeMinimus were purchased via Leeds City Council where the Parish Council has no ability to competitively purchase		
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Are payments in the cashbook supported by invoices, authorised and minuted?	A selection of payments were chosen and the supporting documentation provided. However, minutes not available after September 2022 due to website issues		
				No meeting minutes available to public after Septemer 2022 via Website. This goes against Objective L of the Internal Audit Report and therefore this has been marked as "no"

Objective (Automated)	QUESTIONS	Answer	Recommendations
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has VAT on payments been identified, recorded and reclaimed?	No VAT reclaimed during the year	VAT reclaims to be completed yearly as a minimum - no evidence of a VAT return being completed in the financial year audited
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Is s137 expenditure separately recorded and within statutory limits?	Yes based on prior year but Clerk to review the number of Electors before next Audit	
Risk Management Arrangements	Does a review of the minutes identify any unusual financial activity?	n/a could not investigate minutes past September 2022	No meeting minutes available to public after September 2022 via Website. This goes against Objective L of the Internal Audit Report and therefore this has been marked as "no"
Risk Management Arrangements	Do minutes record the council carrying out an annual risk assessment?	An up to date risk assessment document is on the website	
Risk Management Arrangements	Is insurance cover appropriate and adequate?	Yes	No risk assessment evidence and therefore this is a "no" against the objective C of the Internal Audit Report
Risk Management Arrangements	Are internal financial controls documented and regularly reviewed?	No evidence of internal controls other than discussion during council meeting	
Burial Authority	(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	No evidence of Internal Controls and therefore this also contributes to the "no" assertion against the Objective C of the Interjal Audit Report
Burial Authority	Do you have a ledger of permits from which I can choose a sample?	n/a not a Burial Authority	
Burial Authority	What is the process for storing Burial records	n/a not a Burial Authority	
Burial Authority	If you have Interred Ashes can you provide certificate of cremation?	n/a not a Burial Authority	
Burial Authority	Can you provide a list of interred Ashes in order for us to choose a sample?	n/a not a Burial Authority	
Burial Authority	(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	
Market Authority	Please provide a rate card for the market stalls	n/a not a Market Authority	
Market Authority	Please provide a list of regular stall holders	n/a not a Market Authority	
Budgetary Controls	Has the council prepared an annual budget in support of its precept?	Yes, the council has prepared an annual budget	
Budgetary Controls	Is actual expenditure against the budget regularly reported to the council?	Monthly budget vs actual review	
Budgetary Controls	Are there any significant unexplained variances from budget?	There are variances but have been explained	
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?	no petty cash	
Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	n/a no petty cash	
Petty Cash Procedures	Is petty cash expenditure reported to each council meeting?	n/a no petty cash	
Petty Cash Procedures	Is petty cash reimbursement carried out regularly?	n/a no petty cash	
Payroll Controls	How many members of staff are there?	1 member of staff	
Payroll Controls	How many members of staff are on National Minimum Wage?	n/a	
Payroll Controls	What is the approval process for pay increases?	The salaries of the clerk are reviewed yearly in line with NJC	

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Payroll Controls	Do you have a Training Policy & Record?	No training policy or record	A training policy and record should be in place for employees and councillors to protect the interests of the Council where dispute could arise due to lack of training Suggest Clerk completes at least the FILCA qualification Where employees are in place so should be the relevant HR policies
Payroll Controls	Is your Clerk CiLCA Qualified?	Clerk not CiLCA qualified	
Payroll Controls	Do you have HR policies?	no HR policies	
Payroll Controls	Do all employees have contracts of employment with clear terms and conditions?	Yes	Even if the Clerk works at home a DSE of the working area should be done at the very least - this is related to the H&S at Work Act
Payroll Controls	Do you have Health and Safety Policies in place with regards staff workstations?	No health and safety policies	
Payroll Controls	Do salaries paid agree with those approved by the council?	Overall value of insured assets exceeds the value on the asset register, however the asset register will need to be reviewed particularly in reference to the bench you have disposed	
Payroll Controls	Are other payments to employees reasonable and approved by the council?	Yes, not many observed	Please review the asset register and update accordingly
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, register is maintained	
Asset Control	Are the assets and Investments registers up to date?	Register is up to date	
Asset Control	Do asset insurance valuations agree with those in the asset register?	The insurance value is higher than the asset value in the register however this should be reviewed as the auditor has been made aware of disposals	
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?	Monthly	
Bank Reconciliation	Are there any unexplained balancing entries in any reconciliation?	no	
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)?	Yes	
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	
Year End Procedures	Where appropriate, have debtors and creditors been properly recorded?	Yes	
Other Issues	Is the Council registered with the Information Commissioner?	Z1565426 - Expires November 2023	Please fully review your policies for effectiveness and date
Other Issues	What arrangements does the Council have for the back up of computer files?	0	
Other Issues	Does the Council have responsibility for any Trust Funds? If so, are they independently examined?	n/a no Trust Funds	
Other Issues	Are the Policies and procedures on the website up to date?	There are a number of policies on the website however I would not agree that the website is up to date Meeting minutes: Missing from website after September 2022. As these are a matter for public record they should be uploaded to the website in a timely manner after each meeting. Website: The website is difficult to navigate and has a few instances where it is difficult to read/ check the documents. The meeting minutes which are there have reference to Menston Parish Council in the Header text on the browser window	
Other Issues	Any other issues that are worthy of reporting.		
0	0	0	The website is awful. It's extremely unfriendly to users. I understand this an ongoing review for a new provider.