

INTERNAL AUDIT SERVICE FOR BRAMLEY PARISH COUNCIL

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Risk Management Arrangements (cont'd)	Do the minutes record the Council carrying out an annual risk assessment?	Yes		May 2021
	Is insurance cover appropriate and adequate?	Yes		
	Are internal financial controls documented and regularly reviewed?	Yes		Full review being undertaken 2022-23
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		
	Are any significant variances from budget explained?	Yes		
Income Controls	Is income properly recorded and promptly banked?	Yes		
	Does the precept recorded in the cashbook agree to the Council Tax Authority's notification?	Yes		
	Are security controls over cash adequate and effective?			Not applicable
Petty Cash Procedures	Is petty cash spent recorded, and supported by receipts?			Not applicable
	Is petty cash expenditure reported to each Council Meeting?			Not applicable
	Is petty cash reimbursement carried out regularly?			Not applicable
Payroll Controls	Do salaries paid agree with those approved by Council?	Yes		

INTERNAL AUDIT SERVICE FOR BRAMLEY PARISH COUNCIL

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Payroll Controls (cont'd)	Has PAYE/NIC been properly operated by the Council as an employer?	Yes		
	Do all employees have contracts of employment with clear terms + conditions?	Yes		Reviewed all staff contracts and employee handbook 2016-17. Updated 2021
Assets Controls	Does the Council keep an Assets Register of all material assets owned?	Yes		
	Are the Assets & Investments Register up to date?	Yes		
Bank Reconciliation	Is there 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	
	Is the value of investments summarised on the reconciliation?			Not applicable
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?			Not applicable