

PARISH COUNCIL INTERNAL AUDIT

AUDIT OF MARTON LE MOOR.....PARISH COUNCIL

TESTING CHECKLIST FOR INTERNAL AUDITOR

A (to enable response to Internal Control Objective A on the AGAR Annual Internal Audit Report)

- Are proper accounts maintained? In account book or through online accounting? *Email copy accounts* ✓
- On the AGAR Accounting Statements (AGAR section 2) check that $(1+2+3) - (4+5+6) = 7$ *Email page* ✓

B (to enable response to internal control objective B...)

- Have payments been supported by invoices? *Email copy accounts as above* ✓
- Has VAT been properly recorded – and reclaimed if applicable? *Email copy accounts as above* ✓
- Does the council have a 'de minimum' amount for payments? *Email Standing Orders page?* ✓

C (.....internal control objective C....)

- Does the council maintain an up-to-date Risk Assessment analysis? *Email copy* ✓
- Does the council have adequate insurance cover, including for financial risk? *Email relevant page* ✓

D (.....internal control objective D.....)

- Has the council prepared an annual budget to support the precept (if applicable)? *Email budget calc* ✓

E (.....internal control objective E.....)

- Has expected income been received and recorded and banked promptly? ✓

F (.....internal control objective F.....)

- Have petty cash transactions been recorded properly (if applicable)? *N/A*

G (.....internal control objective G.....)

- Do council employees have contracts of employment? *Email copy contract* *N/A*
- Is PAYE/NIC properly operated by the council as employer? *N/A*

H (.....internal control objective H.....)

- Does the council maintain an up-to-date Assets Register? *Email copy register* ✓

I (.....internal control objective I.....)

- Is a bank reconciliation carried out in a timely fashion and at the year end? *Email year end rec* ✓

J (..... internal control objective J.....)

- Are year end accounting statements prepared on a proper accounting basis? ✓

Signed Vietoria A Gibbs.....(Internal Auditor) Date.....13/05/21.....