

PARISH COUNCIL INTERNAL AUDIT NB BRING A CALCULATOR

AUDIT OF MANTON LEMOR PARISH COUNCIL

TESTING CHECKLIST FOR INTERNAL AUDITOR

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

(* ie page 4 of 6 of the PKF Littlejohn AGAR forms)

Remember to bring page 4

Are proper accounts maintained? In account book or through online accounting?

Bring accounts

✓

On the AGAR Accounting Statements (sec 2 page 6) check that $(1+2+3) - (4+5+6) = 7$

Bring page 6

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

Have payments been supported by invoices? **Bring invoices**

✓

Has VAT been properly recorded – and reclaimed if applicable? **Bring evidence**

✓

Does the council have a 'de minimum' amount for payments? **Bring any relevant standing orders etc.**

n/a

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

Does the council maintain an up-to-date Risk Assessment analysis? **Bring a copy**

✓

Does the council have adequate insurance cover, including for financial risk? **Bring a copy**

✓

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

Has the council prepared an annual budget to support the precept (if applicable)? **Bring budget calc.**

no

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? **Bring copy of contract(s)**

n/a

Is PAYE/NIC properly operated by the council as employer? If applicable

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

Does the council maintain an up-to-date Assets Register? **Bring copy**

✓

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

Is a bank reconciliation carried out in a timely fashion & at year end? **Bring year end reconciliation**

✓

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

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

✓

Signed [Signature] (Internal Auditor) Date 27/4/22