

PARISH COUNCIL INTERNAL AUDIT NB BRING A CALCULATOR

AUDIT OF Hasten he Moor.....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.** ✓

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.** ✓

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 24/1/23