

Name of Council: Rockcliffe Parish Council

Name of Clerk: Lesley Faulder

1. Book Keeping

		Yes	No	Comments
1.1	Ledger maintained and up to date?	✓		
1.2	Arithmetic correct?	✓		
1.3	Evidence of internal Control?	✓		
1.4	VAT evidence, recording and reclaimed?	✓		
1.5	Payments in ledger supported by invoices, authorised and minuted? (see schedule)	✓		
1.6	S137 separately recorded and within limits?	✓		
1.7	S137 expenditure of direct benefit to electorate?	✓		

2. Due Process

		Yes	No	Comments
2.1	Standing Orders adopted?	✓		
2.2	Standing Orders reviewed at annual meeting?		✓	Adopted in November - needs to move to May
2.3	Financial Regulations adopted?	✓		
2.4	FRs properly tailored to council?	✓		
2.5	Equal Opportunities policy adopted?		✓	Need to have a Equal Oppourtinities policy
2.6	RFO appointed?	✓		
2.7	List of member interests held?	✓		Yes - Link to Cumberland Website
2.8	Agendas signed, informative and displayed with 3 clear days notice?	✓		Needs a signature on
2.9	Purchase orders raised for all expenditure?			N/A
2.10	Purchasing authority defined in FRs?		✓	
2.11	Committee terms of reference exist and have been reviewed?			N/A

3. Risk Management

		Yes	No	Comments
3.1	Does scan of minutes reveal any unusual activity?		✓	
3.2	Annual risk assessment carried out?		✓	
3.3	Insurance cover appropriate and adequate?	✓		
3.4	Evidence of annual insurance review?	✓		

3.5	Internal financial controls documented and evidenced?	✓		
3.6	Minutes initialled, each page identified and overall signed?	✓		
3.7	Regular reporting and minuting of bank balance?	✓		
3.8	S137 expenditure minuted?	✓		

4. Budget

		Yes	No	Comments
4.1	Annual budget to support precept?	✓		
4.2	Has budget been discussed and adopted by council?	✓		
4.3	Any reserves earmarked?	✓		
4.4	Any unexplained variances from budget?	✓		
4.5	Precept demand correctly minuted?	✓		

5. Payroll — Clerk

		Yes	No	Comments
5.1	Contract of employment?	✓		
5.2	Tax code issued / contracted out?	✓		
5.3	PAYE / NI evidence?	✓		
5.4	Has council approved salary paid?	✓		
5.5	Other payments reasonable and approved by council?	✓		

6. Payroll — Other

		Yes	No	Comments
6.1	Contract of employment?	✓		
6.2	Does council have public liability cover?	✓		
6.3	Tax codes issued?	✓		
6.4	Minimum wage paid?	✓		
6.5	Complaints procedure in place?	✓		

7. Asset Control

		Yes	No	Comments
7.1	Does council keep a register of all material assets owned?	✓		
7.2	Is asset register up to date?	✓		
7.3	Value of individual assets included?	✓		
7.4	Inspected for risk and H&S?	✓		

7.5	Record of deeds, articles and land register references available?			In archives
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8. Bank Reconciliations

		Yes	No	Comments
8.1	Is there a bank reconciliation for each account?	✓		
8.2	Reconciliation carried out on receipt of statement?	✓		
8.3	Any unexplained balancing entries in any reconciliation?		✓	

9. Year End Procedures

		Yes	No	Comments
9.1	Year end accounts prepared on correct accounting basis?	✓		
9.2	Bank statements and ledger reconcile?	✓		
9.3	Underlying financial trail from records to presented accounts?	✓		
9.4	Where appropriate, debtors and creditors properly recorded?	✓		
9.5	Has council agreed, signed and minuted sections 1 & 2 of the annual return?	✓		

10. Miscellaneous

		Yes	No	Comments
10.1	Have points raised at the last audit been addressed?			N/A
10.2	When has the Code of Conduct been adopted?			New code of conduct needs adopted
10.3	Is eligibility for General Power of Competence properly evidenced?			N/A
10.4	Are all electronic files backed up?	✓		
10.5	Do arrangements for public inspection of council's records exist?	✓		
Internal audit carried out by				R Kelly
Audit type (delete as appropriate)		Interim		Annual
Date		22.04.2024		

For auditor's use only

Section 4 of Annual Return Form completed and signed	N/A will audit at Annual Audit
Report/letter sent to council	Sent 22.04.2024