

Audit Report



Aveton Gifford Parish Council

Status -
Period Audited: April 2023-March 2024
YEAR 23/24

Objective (Automated)	QUESTIONS	Answer	Recommendations
Proper Bookkeeping	What systems are used -	Excel Spreadsheet	
Proper Bookkeeping	ieScribe/Rialtas/Edge/Excel/Quickbooks etc		
Proper Bookkeeping	Is cashbook maintained and up to date?	Yes	
Proper Bookkeeping	Is cashbook arithmetically correct?	Yes the cashbook is arithmetically correct.	
Proper Bookkeeping	Is the cashbook regularly balanced?	The cashbook is balanced monthly	
Proper Bookkeeping	What basis are the accounts made up on - cash or accruals?	The accounts are made up on a cash basis.	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has the council formally adopted standing orders and financial regulations?	Yes the Council formally adopted Standing Orders on the 5th October 2023 and Financial Regulations on 2nd November 2023.	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has a Responsible financial officer been appointed with specific duties?	Yes the Responsible financial officer has been appointed with specific duties.	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Have items or services above the de minimus amount been competitively purchased?	Yes the services above the de minimus amount have been competitively purchased.	

A) Standing Orders and Financial Regulations adopted and applied;
AND
B) Payment Controls

Are payments in the cashbook supported by invoices, authorised and minuted?

Yes all payments in the cashbook are supported by invoices, authorised and minuted.

A) Standing Orders and Financial Regulations adopted and applied;
AND
B) Payment Controls

Has VAT on payments been identified, recorded and reclaimed?

Yes VAT on payments has been identified, recorded and reclaimed.

A) Standing Orders and Financial Regulations adopted and applied;
AND
B) Payment Controls

Does the Council have General Power of Competence?

No the Council does not have GPOC

A) Standing Orders and Financial Regulations adopted and applied;
AND
B) Payment Controls

Is s137 expenditure separately recorded and within statutory limits?

No s137 payments have been indicated

B) Payment Controls
Risk Management Arrangements

Does a review of the minutes identify any unusual financial activity?

No there is no unusual financial activity when reviewing the minutes.

Risk Management Arrangements

Do minutes record the council carrying out an annual risk assessment?

Yes the minutes do record the Council carrying out an annual risk assessment on the 3rd August 2023

Risk Management Arrangements

Is insurance cover appropriate and adequate?

Please check insurance cover

Risk Management Arrangements

Are internal financial controls documented and regularly reviewed?

Quarterly a full financial report is given and bank accounts reconciled with bank statements with a Councillor (other than the chair) signing the bank statements and reconciliations.

Risk Management Arrangements

(Burial Authorities only) Is the Council aware of the Ministry of Justice guidance on "Managing the Safety of Burial Ground Memorials"

N/A

Burial Authority

Has a sample of burials and interments been tested and the relevant paperwork and payments found to be in place?

N/A

Budgetary Controls

Has the council prepared an annual budget in support of its precept?

A detailed budget is drawn up each year prior to January and after review is formally adopted by the council prior to setting the precept.

Budgetary Controls	Is actual expenditure against the budget regularly reported to the council?	Yes the actual expenditure against the budget is reported quarterly.	
Budgetary Controls	Are there any significant unexplained variances from budget?	There are no significant unexplained variances from the budget.	
Income Controls	Is income properly recorded and promptly banked?	Yes income is properly recorded and promptly banked.	
Income Controls	Does the precept recorded agree to the Council Tax authority's notification?	Yes the precept recorded agrees to the Council Tax authorities notification.	
Income Controls	Are security controls over cash and near-cash adequate and effective?	Yes	
Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	N/A no petty cash is held.	
Petty Cash Procedures	Is petty cash expenditure reported to each council meeting?	N/A no petty cash is held.	
Petty Cash Procedures	Is petty cash reimbursement carried out regularly?	N/A	
Payroll Controls	Do all employees have contracts of employment with clear terms and conditions?	Yes all employees have contracts of employment with clear terms and conditions.	There should be a Training Record in place to safeguard against potential miscommunication and dispute.
Payroll Controls	Do salaries paid agree with those approved by the council?	Yes salaries paid agree with those approved by the council.	There should be relevant HR policies in place. This is to protect the interests of both parties in the event of a dispute.
Payroll Controls	Are other payments to employees reasonable and approved by the council?	Yes other payments are reasonable and approved by the Council	
Payroll Controls	Have PAYE/NIC been properly operated by the council as an employer?	Yes Aveton Gifford Parish Council wages are operated by South Hams District Council and all PAYE/NIC has been properly operated.	
Asset Control	Does the council maintain a register of all material assets owned or in its care?	Yes the Council does maintain a register of all material assets owned.	
Asset Control	Are the assets and Investments registers up to date?	Yes the asset register is up to date. There are no investments.	
Asset Control	Do asset insurance valuations agree with those in the asset register?	No the asset insurance valuations did not agree with those in the asset register but on the 8th May 2023 a review of all assets took place and insurance values. As of the 1st June 2024 the new renewal of insurance cover has now been up dated to agree with the asset valuations.	
Bank Reconciliation	Is there a bank reconciliation for each account?	Yes there is a bank reconciliation for each month.	

Bank Reconciliation	Is a bank reconciliation carried out regularly and in a timely fashion?	Yes the bank reconciliation is carried out regularly.
Bank Reconciliation	Are there any unexplained balancing entries in any reconciliation?	No there are no unexplained balancing entries in any reconciliations.
Bank Reconciliation	Is the value of investments held summarised on the reconciliation?	No investments are held.
Year End Procedures	Are year end accounts prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure)?	Yes the year end accounts are prepared on the correct accounting basis using the Income & Expenditure basis.
Year End Procedures	Do accounts agree with the cashbook?	Yes the accounts agree with the cashbook.
Year End Procedures	Is there an audit trail from underlying financial records to the accounts?	Yes there is an audit trail from underlying financial records to the accounts.
Year End Procedures	Where appropriate, have debtors and creditors been properly recorded?	Yes
Market Authority	Is the Council are Market Authority and if so please provide a list of regular market traders so we can check their contracts & a rate card for contracted and casual traders	N/A
Facilities	Do you manage any facilities, what systems do you use to record bookings and payments?	N/A
Other Issues	Is the Council registered with the Information Commissioner? If so what is the Reference Number and what is the date of expiry	Yes the council is registered with the Information Commissioner. ZA423531 expires 17th June 2024
Other Issues	What arrangements does the Council have for the back up of computer files?	On line cloud storage facility that all documents are automatically synchronised to.
Other Issues	Does the Council have responsibility for any Trust Funds or Charities? If so, are they independently examined?	No the Council does not have any responsibility for any Trust Funds or Charities.
Other Issues	Any other issues that are worthy of reporting.	0

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