INTERNAL AUDIT CHECKLIST 'YEAR END 2024/25'

Name of Authority: Coveney ....**Date(s) of Audit:** 23.4.25 ....

Audit Completed By: **Rosie Hughes** ....

AGAR Certificate Reference	Work Completed by CAPALC	Comments	Recommendations
A. Appropriate accounting records have been properly kept throughout the year.	During our visit(s) we have reviewed the accounting system and checked that the information is recorded accurately and promptly. This means we have reviewed the cashbook, examined a sample of financial transactions, ensured bank reconciliations (see item I) are carried out, etc. This list is just an example.	Uses Scribe. Bank Reconciliations balance to bank and cash book. CIL Receipts. Under EMR Year End Balance of £12,666.42 No record of CIL expenditure since 2013 in accounts. CIL and EMR used to offset General Fund. General Fund sits at -£6394.52	1. RFO to establish CIL expenditure and balance, and report to ECDC. 2. Council to consider a virement from EMR to GR in 2025/26, and consider this when setting the budget for 26/27. Refer to JPAG guide for General Reserves and EMR information. Assertion A not met **Council response**:

B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.	We have reviewed Financial Regulations and Standing Orders ensuring they are adequate and if model documents are used, they are up to date. We have also reviewed procedures for approval of invoices and payments, checked recording of VAT and that VAT is claimed where appropriate. If debit/credit cards are held, we have established the limits and ensured there are controls in place for usage.	Standing Orders ad Financial Regulations are up to date. To be approved again at May 2025 meeting. All ok No debit/credit card.	Internal Control Objective met **Council response**:
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	We have checked to see that the Council has a Risk Register in place. If in place, we have checked to see if the Council has considered all significant risks, appropriate levels of insurance is in place, arrangements are in place for monitoring public open spaces, etc. and that a process of internal control is in place.	Risk Register in place. Insurance in place. Monitoring arrangements in place.	Internal Control objective met **Council response**:

D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	We have checked that the Council has considered its income and expenditure requirements to formally adopt an appropriate budget. That the Council has reviewed performance against the budget throughout the year, has established Earmarked Reserves which are reviewed annually during the budgetary process. That the precept request is submitted to the relevant authority on time and matches the receipt in the accounts.	Precept set against budget. Budget has been reviewed during the year. CIL and EMR are in place.	Internal Control Objective met **Council response**:
E. Expected income was fully received based on correct prices, properly recorded and promptly blanked; and VAT appropriately accounted for.	We have checked that expected income has been received and checked that there are no obvious omissions. Income may include allotments, cemeteries, hall hire, leases, or other revenue streams depending on the council. We have checked that there are appropriate follow ups made for 'aged debtors'.	Income received and banked. No aged debtors. VAT accounted for correctly.	Internal Control Objective met **Council response**:
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT	If held, we have considered the amount of petty cash held in line with the number of transactions made during the year.	No Petty Cash held.	N/A **Council response**:

appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	We picked one month and tested the payroll to ensure the correct deductions have been made, payments made on time and correct amounts.	Payroll – Red Shoes.	Internal Control objective met **Council response**:
H. Asset and investment registers were complete and accurate and properly maintained. *This section/assurance should be extended to include loans to or by the authority.*	We have checked to see that the Council has a formal asset register in place and that it is up to date with any acquisitions and disposals. If there are long-term investments, we have checked to see that an Investment Strategy is in place.	Asset Register in place and reviewed and updated within the year. No loans.	Internal Control objective met **Council response**:
I. Periodic bank account reconciliations were properly carried out during the year.	We reviewed a selection of bank reconciliations throughout the year including year end.	Bank reconciliation undertaken monthly.	Internal control objective met **Council response**:
J. Accounting statements prepared during the year were prepared on the	We have reviewed the accounting statements or the year ended 31st March 2025 to ensure that they	Receipts and Payments. All agrees to cash book.	Internal control objective met

	correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	have been prepared correctly on an [income and expenditure] or [receipts and payments] basis and are adequately supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.		**Council response**:
K.	If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.	We have confirmed that the Council was subject to limited assurance review OR We have confirmed that the Council was exempt, met the criteria and correctly declared itself exempt.	N/A	N/A **Council response**:
L.	The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with the relevant legislation.	We have reviewed the Council's website (or webpage) to confirm it is meeting the requirements of the relevant regulations.	Website up to date.	Internal Control Objective met **Council response**:
M.	The authority, during the previous year, correctly provided for the period for the exercise of public	We have reviewed the notice announced during the summer of 2024 along with Sections 1 and 2 of the 2023/24 AGAR. We have	All on website	Internal control objective met

	rights as required by the Accounts and Audit Regulations.	obtained evidence that the required documentation has been published on the Council's website (webpage).		**Council response**:
N.	The authority complied with the publication requirements for the prior year AGAR.	We have reviewed the documentation the Council published for the 2023/24 AGAR was compliant with regulations.	All ok	Internal control objective met
				Council response:
O.	Trust funds (including charitable) – the council met its responsibilities as a trustee.	We have reviewed the Council's responsibilities with respect to [enter charities here] OR We have checked that they are not responsible for any charities.	N/A	N/A
				Council response:

Notes

In our column entitled 'Recommendations' we have highlighted areas where we believe improvements could be considered or attention is required if necessary. If we feel you should be considering a response to your Assertions under Section 1, we have commented under our column 'Comments'.