

Julie Snooks - Internal Auditor

* CHECKLIST USED FOR AUDITS BELOW £25K AND EXEMPT FROM EXTERNAL AUDIT*

Council:
Year

ATHERINGTON
2020/21

Topic		Yes	No	n/a	Actions Required	Notes
Insurance	Schedule reviewed	✓				
	Fidelity Guarantee Cover adequate	✓				£150k
Precept	Minute setting seen	✓				
	Budget seen	✓				
	Reserves considered	✓				
Fixed Assets	Register up to date		✓		*	Goal posts to be added. To be expanded in line with Practitioners Guide
Risk	General and Financial Risk assessed in 2020/21		✓		*	Annual review even if no changes made
Internal Control	Statement considered in 2020/21		✓		*	
GDPR	Compliance with General Data Protection Regulations - effective May 18. Compliance considered?		✓		+	No mention of GDPR in minutes or website
Payroll	Rate changes in year		✓			
	If so approved in minutes			✓		
	PAYE/NI/Pension comply	✓				
	Rates of pay tested	✓				
Petty Cash	Receipts/approved/ VAT??			✓		
VAT	Claim in year	✓			*	Need to ensure goalposts VAT reclaimed
	If not when last claimed			✓		
Standing Orders	Reviewed in year of audit		✓		*	Annual review even if no changes made
	If not when last reviewed					May 19
Financial Regulations	Reviewed in year of audit		✓		*	Annual review even if no changes made
	If not when last reviewed					May 19
Bank	Year end bank reconciliation re-performed	✓				
Other receipts tested	Charges reviewed in year of audit			✓		
	Sample traced from receipt to bank and cash book	✓				
Other payments tested	Reported to Council	✓				
	VAT correctly recorded	✓				
	Voucher/Invoice supports payment	✓				
Annual Return/AGAR	Figures traced to underlying records	✓	✓		*	Exemption certificate income figure to be amended, linked in/unlinked.
Internal/External audit	Issues from previous audit addressed	✓	✓		*	Assets - branch of deeds?
Covid-19 implications	Virtual meetings necessary?	✓				
	Changes to financial arrangements?	✓				
Transparency Code 2014/ website	Confirm compliance as appropriate		✓		*	AGAR for FY20 not on website, does not meet exemption criteria, non-compliance with Transparency Code.
AGAR - correct approvals	Order correct?	✓				
Public Rights	Demonstrate at summer 2020 correctly provided for exercise of public rights per A & A Regs	✓				
Audit closure	Separate audit report issued?		✓			Under £25k

Please contact me if further explanation required.

Snooks.
16/6/21.