



# Year End Audit Report

## Ampleforth Parish Council

Period Audited: April 2023-March 2024

YEAR 24/25

Objective (Automated)	QUESTIONS	Answer	Recommendations
Proper Bookkeeping	What systems are used - ieScribe/Rialtas/Edge/Excel/Quickbooks etc	Excel	
Proper Bookkeeping	Is cashbook maintained and up to date?	Yes. The cashbook is maintained monthly and is arithmetically correct.	
Proper Bookkeeping	Is cashbook arithmetically correct?		
Proper Bookkeeping	Is the cashbook regularly balanced?	Yes it is balanced monthly.	
Proper Bookkeeping	What basis are the accounts made up on - cash or accruals?	Cash (Receipts and payments).	
A) Standing Orders and Financial Regulations adopted and applied; AND	Has the council formally adopted standing orders and financial regulations?	Yes, Adopted October 2024 and available on the Council's website.	
B) Payment Controls			

<p>A) Standing Orders and Financial Regulations adopted and applied; AND</p>	<p>Has a Responsible financial officer been appointed with specific duties?</p>	<p>Yes. The Clerk acts as RFO.</p>
<p>B) Payment Controls A) Standing Orders and Financial Regulations adopted and applied; AND</p>	<p>Have items or services above the de minimus amount been competitively purchased?</p>	<p>Yes.</p>
<p>B) Payment Controls A) Standing Orders and Financial Regulations adopted and applied; AND</p>	<p>Are payments in the cashbook supported by invoices, authorised and minuted?</p>	<p>Yes. All payments are supported by invoices. A good audit trail is evident.</p>
<p>B) Payment Controls A) Standing Orders and Financial Regulations adopted and applied; AND</p>	<p>Has VAT on payments been identified, recorded and reclaimed?</p>	
<p>B) Payment Controls A) Standing Orders and Financial Regulations adopted and applied; AND</p>	<p>Does the Council have General Power of Competence?</p>	<p>No. The Council does not have GPC.</p>
<p>B) Payment Controls A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls</p>	<p>Is s137 expenditure separately recorded and within statutory limits?</p>	<p>Yes</p>

Risk Management Arrangements	Does a review of the minutes identify any unusual financial activity?	No unusual activity identified.
Risk Management Arrangements	Do minutes record the council carrying out an annual risk assessment?	Yes and risk assessment viewed by auditor.
Risk Management Arrangements	Is insurance cover appropriate and adequate?	Yes. Insurance certificate and documentation submitted to auditor and viewed.
Risk Management Arrangements	Are internal financial controls documented and regularly reviewed?	Yes.
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?	Yes. A good budgeting process is followed.
Budgetary Controls	Is actual expenditure against the budget regularly reported to the council?	Yes. Reported monthly.
Budgetary Controls	Are there any significant unexplained variances from budget?	None identified.
Income Controls	Is income properly recorded and promptly banked?	Yes.
Income Controls	Does the precept recorded agree to the Council Tax authority's notification?	Yes.
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?	No petty cash is held.
Petty Cash Procedures	Is petty cash expenditure reported to each council meeting?	No petty cash is held.
Petty Cash Procedures	Is petty cash reimbursement carried out regularly?	No petty cash is held.
Payroll Controls	Do all employees have contracts of employment with clear terms and conditions?	Yes.
Payroll Controls	Do salaries paid agree with those approved by the council?	Yes.
Payroll Controls	Are other payments to employees reasonable and approved by the council?	Yes.
Payroll Controls	Have PAYE/NIC been properly operated by the council as an employer?	Yes.

Asset Control	Does the council maintain a register of all material assets owned or in its care?	Yes. Asset register is up to date and maintained as and when required. Approved by Council annually.
Asset Control	Are the assets and Investments registers up to date?	Yes. Asset register is up to date and maintained as and when required. Approved by Council annually.
Asset Control	Do asset insurance valuations agree with those in the asset register?	Yes. Asset register is up to date and maintained as and when required. Approved by Council annually.
Bank Reconciliation	Is there a bank reconciliation for each account?	Yes
Bank Reconciliation	Is a bank reconciliation carried out regularly and in a timely fashion?	Yes. Monthly reconciliations carried out.
Bank Reconciliation	Are there any unexplained balancing entries in any reconciliation?	None identified.
Bank Reconciliation	Is the value of investments held summarised on the reconciliation?	Yes.
Year End Procedures	Are year end accounts prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure)?	Yes. Receipts and Payments.
Year End Procedures	Do accounts agree with the cashbook?	Yes. Agree.
Year End Procedures	Is there an audit trail from underlying financial records to the accounts?	Yes. A good audit trail is evident.
Year End Procedures	Where appropriate, have debtors and creditors been properly recorded?	N/A
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	Z2849806
Other Issues	What arrangements does the Council have for the back up of computer files?	All files are backup up into the cloud
Other Issues	Does the Council have responsibility for any Trust Funds or Charities? If so, are they independently examined?	No.
Other Issues	Record of Minutes	No issues.

Other Issues

Do the Council have a .gov.uk domain and dedicated email addresses for Council business?

Yes. The Council does have a 'gov.uk' domain name but it must ensure it now complies with the new audit regulations for 2025/2026. See recommendation.

**See Practitioners' Guide Page 14 for information on requirements for websites and email addresses for 2025/26. Available to download here: <https://www.nalc.gov.uk/resource/practitioners-guide-2025.html>**

Other Issues

Internal Audit report published by 1st July on the website?

Yes. Internal Audit report available on website.

Other Issues

Payments made in accordance with financial regulations, cheques, online banking, BACS, DD, credit or debit cards, other payments