

Julie Snooks - Internal Auditor

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

Council: YARNSCOMBE  
Year: 2024/25

Topic		Yes	No	n/a	Actions Required	Notes
Insurance	Schedule reviewed	✓				
	Fidelity Guarantee Cover adequate	✓				fg £50k - Prev increase now at high side.
Precept	Minute setting seen	✓				
	Budget seen	✓				
	Reserves considered	✓				
Fixed Assets	Register up to date	✓			*	Amendment required - cost should be net of VAT i.e. force.
Risk	General and Financial Risk assessed in 2024/25	✓				
Internal Control	Statement considered in 2024/25	✓				
GDPR	Compliance with General Data Protection Regulations - effective May 18. Complianace considered?	✓				
Payroll	Rate changes in year	✓				
	If so approved in minutes	✓			*	Source chg incl - AGAR amended.
	PAYE/NI/Pension comply	✓				
	Rates of pay tested	✓				
Petty Cash	Receipts/approved/ VAT??			✓		
VAT	Claim in year	✓				
	If not when last claimed			-		
Standing Orders	Reviewed in year of audit	✓				
	If not when last reviewed			✓		
Financial Regulations	Reviewed in year of audit	✓				
	If not when last reviewed			✓		
Bank	Year end bank reconciliation re-performed	✓			*	Accounts not balanced correctly + to consider errors w/ bank charges.
Other receipts tested	Charges reviewed in year of audit			✓		
	Sample traced from receipt to bank and cash book	✓			*	Some items missing from accounts.
Other payments tested	Reported to Council	✓			*	" " " " " "
	VAT correctly recorded	✓				
	Voucher/Invoice supports payment	✓				
Annual Return/AGAR	Figures traced to underlying records		✓		*	Amendments required boxes 3,4,6,7,8,9 + exempt amount.
Internal/External audit	Issues from previous audit addressed	✓	✓		*	PS query prior year claim
FOI/Transparency Code 2014/website	Confirm compliance as appropriate	✓				
AGAR & financial records on website	Confirm compliance with External auditors requirements and AGAR	✓			*	Note incomplete bank reconciliation on website for 23/4. (PC only current ak)
AGAR - correct approvals	Order correct?	✓			*	Amendments required to AGAR do above.
Public Rights	Demonstrate at summer 2024 correctly provided for exercise of public rights per A & A Regs	✓			*	Nbr on website
Audit closure	Separate audit report issued?			✓		Under £25k.

- Would like to see supporting documentation for grants next audit - in line with Grant Awarding Policy.
- website does not include payments over £100 for 24/5, the bank reconciliation doesn't include all accounts, no notice of audit for 2024. No policies or procedures, especially grant giving policy.

Julie Snooks  
22/5/25