

Year End Audit Report



Hatherton & Walgherton

Period Audited: April 2023-March 2024

YEAR 23/24

Objective (Automated)	QUESTIONS	Answer	Recommendations
Proper Bookkeeping	What systems are used - ieScribe/Rialtas/Edge/Excel/Quickbooks etc	Excel Spreadsheet	
Proper Bookkeeping	Is cashbook maintained and up to date?	bi-monthly	
Proper Bookkeeping	Is cashbook arithmetically correct?	Yes	
Proper Bookkeeping	Is the cashbook regularly balanced?	bi-monthly	
Proper Bookkeeping	What basis are the accounts made up on - cash or accruals?	Receipts & Payments	
A) Standing Orders and Financial Regulations adopted and applied; AND	Has the council formally adopted standing orders and financial regulations?	Yes. In the March 2023 and 2024 meetings	
B) Payment Controls			
A) Standing Orders and Financial Regulations adopted and applied; AND	Has a Responsible financial officer been appointed with specific duties?	Yes	
B) Payment Controls			
A) Standing Orders and Financial Regulations adopted and applied; AND	Have items or services above the de minimus amount been competitively purchased?	Items over £1000 were not apparent in the cashbook	
B) Payment Controls			
A) Standing Orders and Financial Regulations adopted and applied; AND	Are payments in the cashbook supported by invoices, authorised and minuted?	Payments are supported by invoices. Payments are noted in the meeting minutes	
B) Payment Controls			

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A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has VAT on payments been identified, recorded and reclaimed?	VAT has not been claimed in several years. As a minimum this should be completed yearly	Strongly suggest you run a VAT claim once a year as a minimum
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Does the Council have General Power of Competence?	No.	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Is s137 expenditure separately recorded and within statutory limits?	There is a very small amount of S137 spend	For Clarification, I suggest you add "S137" to the description on the "Donations" Tab as part of the guidance states this is required. Also, you need to know your number of Electors to ensure you comply with the S137 rules - for 23/24 the limit was £9.93 x No. of Electors. As you have spent £400 we have assumed you have more than 40 Electors in the Parish (£400/£9.93"
Risk Management Arrangements	Does a review of the minutes identify any unusual financial activity?	None	
Risk Management Arrangements	Do minutes record the council carrying out an annual risk assessment?	Risk Assessment Present	
Risk Management Arrangements	Is insurance cover appropriate and adequate?	Sufficient Insurance is in place	
Risk Management Arrangements	Are internal financial controls documented and regularly reviewed?	The Bank Account is dual authority. The Clerk cannot add beneficiaries or release payments without 2 signatories	
Risk Management Arrangements	(Burial Authorities only) Is the Council aware of the Ministry of Justice guidance on "Managing the Safety of Burial Ground Memorials"	Not a Burial Authority	
Burial Authority	Has a sample of burials and interments been tested and the relevant paperwork and payments found to be in place?	Not a Burial Authority	
Budgetary Controls	Has the council prepared an annual budget in support of its precept?	The budget is reviewed every year taking into account the actuals from the previous FY and any increases in inflation. This is carried out by the Clerk/RFO. It is then presented to the Parish Council where it is approved.	
Budgetary Controls	Is actual expenditure against the budget regularly reported to the council?	Actuals are presented alongside the budget at every Parish Council meeting to monitor progress.	
Budgetary Controls	Are there any significant unexplained variances from budget?	None	

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Income Controls	Is income properly recorded and promptly banked?	Only income comes into the bank account	
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?	No cash is handled	
Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	No petty cash	
Petty Cash Procedures	Is petty cash expenditure reported to each council meeting?	No petty cash	
Petty Cash Procedures	Is petty cash reimbursement carried out regularly?	No petty cash	
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?	The Asset Register is up to date	The Asset number in your AGAR should also be restated if the Defib was bought in the prior year - please add "restated" to this section of your AGAR
Asset Control	Are the assets and Investments registers up to date?	No Investments	
Asset Control	Do asset insurance valuations agree with those in the asset register?	Queried with Clerk	
Bank Reconciliation	Is there a bank reconciliation for each account?	The Bank Account reconciles to the bank statements bar a uncleared payment	
Bank Reconciliation	Is a bank reconciliation carried out regularly and in a timely fashion?	bi-monthly	
Bank Reconciliation	Are there any unexplained balancing entries in any reconciliation?	None	
Bank Reconciliation	Is the value of investments held summarised on the reconciliation?	No Investments	
Year End Procedures	Are year end accounts prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure)?	Yes	
Year End Procedures	Do accounts agree with the cashbook?	Yes	
Year End Procedures	Is there an audit trail from underlying financial records to the accounts?	Yes	
Year End Procedures	Where appropriate, have debtors and creditors been properly recorded?	N/a Cash basis accounting	

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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 not a Market Authority	
Facilities	Do you manage any facilities, what systems do you use to record bookings and payments?	No facilities managed	
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,	
Other Issues	What arrangements does the Council have for the back up of computer files?	Everything is on a hard drive	We strongly recommend the use of Cloud storage as hard-drives can sometimes corrupt data. Its ok as a backup but we would not recommend it be your only backup
Other Issues	Does the Council have responsibility for any Trust Funds or Charities? If so, are they independently examined?	None	
Other Issues	Any other issues that are worthy of reporting.	Website is useful but could do with an update	The website is dated and could use an update to make it a bit more user friendly
Other Issues	Any other issues that are worthy of reporting.	the JPAG 2024 recommends the use of gov.uk domains to indicate the Council is the first level of local government and to benefit from the added cyber security protection enjoyed by gov.uk domains - see JPAG 2024 for full recommendation	See comment to Left
Other Issues	Any other issues that are worthy of reporting.	0	