

Town Parish Audit – evidence required 2022-23

Name of Council	Baldon Town Council	Name of Clerk:	Adrian Naylor
No. of councillors	12	Name of RFO (if different)	S Krupinski
Quorum	3 or 1/3rd	Precept	£306,310

1. Book Keeping

1.1. Ledger maintained and up to date?	Yes		
1.2. Arithmetic correct?	Yes		
1.3. Evidence of Internal Control?	Yes		
1.4. VAT evidence, recording and reclaimed?	Yes		
1.5. Payments in ledger supported by invoices, authorised and minuted? (see schedule)	Yes		
1.6. S137 separately recorded and within limits?	Yes		
1.7. S137 expenditure of direct benefit to electorate?	Yes		
1.8. Does your council operate on a payments and receipts or income and expenditure basis?			Income & Expenditure

2. Due Process

2.1. Standing Orders adopted since 2013?	Yes		
2.2. Standing Orders last reviewed?	Yes		09/05/22
2.3. Financial Regulations adopted?	Yes		
2.4. FRs properly tailored to council?	Yes		Policy extensively reviewed in 2021
2.5. Equal Opportunities policy adopted?	Yes		
2.6. Adequate internal controls for payments?	Yes		2 x approval required for payment approval; payments reviewed by Governance Com
2.7. Agendas signed, informative and displayed with 3 clear days' notice?	Yes		Posted on website and emailed
2.8. Purchase orders raised for all expenditure?		No	Only if required by supplier
2.9. Purchasing authority defined in FRs?	Yes		
2.10. Legal powers identified in minutes and/or cashbook?		No	Legal power is reviewed by clerk/RFO
2.11. Committee terms of reference exist and have been reviewed?	Yes		

3. Risk Management

3.1. Does scan of minutes reveal any unusual activity?		No	
3.2. Annual risk assessment carried out?	Yes		Last carried out in Feb 2022
3.3. Insurance cover appropriate and adequate?	Yes		
3.4. Evidence of annual insurance review?	Yes		
3.5. Internal financial controls documented and evidenced?	Yes		Evidenced on 16.12.21
3.6. Minutes initialled, each page identified and overall signed?	Yes		
3.7. Regular reporting and minuting of bank balance?			See Report
3.8. S137 expenditure minuted?	Yes		S137 provided annually to Governance Com.

4. Budget			
4.1. Annual budget to support precept?	Yes		FC mins Dec 21
4.2. Has budget been discussed and adopted by council?	Yes		FC mins Dec 21
4.3. Any reserves earmarked?	Yes		
4.4. Any unexplained variances from budget?		No	
4.5. Precept demand correctly minuted?	Yes		

5. Payroll – Clerk and other employees			
5.1. Contract of employment?		No	See Report
5.2. Tax code issued / contracted out?	Yes		Contracted out to Bradford CPA
5.3. PAYE / NI/RTI evidence?	Yes		
5.4. Has council approved salary paid?	Yes		
5.5. Other payments reasonable and approved by council?	Yes		
5.6. Wage slips and P60 evidence?	Yes		

6. Other			
6.1. Does council have public liability cover?	Yes		
6.2. Minimum wage/National Living Wage paid?	Yes		
6.3. Pension obligations met?	Yes		
6.4. Complaints procedure in place?	Yes		

7. Asset Control			
7.1. Does council keep a register of all material assets owned?	Yes		
7.2. Is asset register up to date?	Yes		
7.3. Value of individual assets included?	Yes		
7.4. Inspected for risk and up to date inspection records exist		No	See Report
7.5. Record of deeds, articles and land register references available?			N/A the council holds no property

8. Bank Reconciliations			
8.1. Is there a bank reconciliation for each account?	Yes		
8.2. Reconciliation carried out on receipt of statement?	Yes		
8.3. Any unexplained balancing entries in any reconciliation?		No	

9. Miscellaneous			
9.1. Have points raised at the last audit been addressed?		No	It was noted that a high interest/bond account had not yet been actioned.
9.2. Has the council adopted a Code of Conduct since July 2012?	Yes		Amended 14/8/2018
9.3. Is eligibility for General Power of Competence properly evidenced?		No	The council is not eligible for GPC
9.4. Are all electronic files backed up?	Yes		Backed up to Microsoft 365

9.5. Do arrangements for public inspection of council's records exist?	Yes		
9.6. Is the Council compliant with the Transparency Code for Smaller/Larger Authorities? (Depending on gross income/expenditure)	Yes		
9.7. Is the Council responsible for any trust funds?		No	