



Year End Audit Report

Thornton Le Dale

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	The Council uses a system called Scribe	We note this was not possible during the months in Quorate and/or without a Clerk insitu
Proper Bookkeeping	Is cashbook maintained and up to date?	Monthly	
Proper Bookkeeping	Is cashbook arithmetically correct?	Yes	
Proper Bookkeeping	Is the cashbook regularly balanced?	Monthly	
Proper Bookkeeping	What basis are the accounts made up on - cash or accruals?	Receipts and payments basis	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has the council formally adopted standing orders and financial regulations?	Financials reg were adopted September 2023	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has a Responsible financial officer been appointed with specific duties?	Yes	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Have items or services above the de minimus amount been competitively purchased?	Yes. No items observed over £3k	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Are payments in the cashbook supported by invoices, authorised and minuted?	Yes	

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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?	The VAT has been reclaimed once per year which is sufficient for the size of council	We would recommend having a formalised internal audit system in place to mitigate risk
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Does the Council have General Power of Competence?	No general power of competence	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Is s137 expenditure separately recorded and within statutory limits?	There is grant spend, but, it has not been identified under S137 within Scribe. It is however within statutory limits (which is £9.93 per Elector)	
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?	Yes	
Risk Management Arrangements	Is insurance cover appropriate and adequate?	Yes	
Risk Management Arrangements	Are internal financial controls documented and regularly reviewed?	Dual authority on the bank and all payments are authorised during the meeting. On Scribe, payments are marked for payment which is then approved by Councillors	
Risk Management Arrangements	(Burial Authorities only) Is the Council aware of the Ministry of Justice guidance on "Managing the Safety of Burial Ground Memorials"	Yes	
Burial Authority	Has a sample of burials and interments been tested and the relevant paperwork and payments found to be in place?	Yes, we have reviewed a small number of burials and found them to be in order within Scribe although we have been made aware the previous Clerk has retained the manual records and is not willing to return them	
Budgetary Controls	Has the council prepared an annual budget in support of its precept?	Yes, the Council has prepared a budget which is in line with the precept request	
Budgetary Controls	Is actual expenditure against the budget regularly reported to the council?	As the council was in Quorate during Jul and September and did not have a Clerk in place until November so the actual vs budget was not discussed in this period	

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Budgetary Controls	Are there any significant unexplained variances from budget?	None	The original version of the AGAR supplied had the Assets listed as current value - it is purchase value which should be on the AGAR. Therefore we have updated Please review your insurance cover urgently as you appear to may be under insured Recommend Scribe Training - which should be free!
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?	No cash.	
Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	No cash.	
Petty Cash Procedures	Is petty cash expenditure reported to each council meeting?	No cash.	
Petty Cash Procedures	Is petty cash reimbursement carried out regularly?	No cash.	
Payroll Controls	Do all employees have contracts of employment with clear terms and conditions?	One employee with clears Terms and Conditions	
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 maintained in Scribe	
Asset Control	Are the assets and Investments registers up to date?	No	
Asset Control	Do asset insurance valuations agree with those in the asset register?	Asset valued at £55k, asset insurance much lower - please review	
Bank Reconciliation	Is there a bank reconciliation for each account?	There is a bank rec but I would encourage the Clerk to seek training on the new bank reconciliation function in Scribe as it is extremely useful	
Bank Reconciliation	Is a bank reconciliation carried out regularly and in a timely fashion?	Monthly, whilst Clerks were insitu	
Bank Reconciliation	Are there any unexplained balancing entries in any reconciliation?	None	
Bank Reconciliation	Is the value of investments held summarised on the reconciliation?	N/a no investments	
Year End Procedures	Are year end accounts prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure)?	Yes	

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Year End Procedures	Do accounts agree with the cashbook?	Yes	It is recommended in the legislation (which is the yellow book) that payment terms on allotments are at least 40 days. Recommend you review the legislation
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 not I&E basis	
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	Not a Market Authority	
Facilities	Do you manage any facilities, what systems do you use to record bookings and payments?	The Council manages Allotments through Scribe. See recommendation	
Other Issues	Is the Council registered with the Information Commissioner? If so what is the Reference Number and what is the date of expiry	Registration no. ZB257289	
Other Issues	What arrangements does the Council have for the back up of computer files?	Use Microsoft 365	
Other Issues	Does the Council have responsibility for any Trust Funds or Charities? If so, are they independently examined?	n/a no Trust Funds	
Other Issues	Any other issues that are worthy of reporting.	the JPAG recommends Councils have a 3 year plan in place	
Other Issues	Any other issues that are worthy of reporting.	It is recommended the Council complies with the recommendations in the Transparency code with regards publication of costs and organisation charts etc	
Other Issues	Any other issues that are worthy of reporting.	0	See comment to left