

Internal Audit Summary 2021-22

Year End Audit Date 17/06/2022

Internal Control Objective	Negative Analysis					Responses				Recommendations
	Non - Compliance	High	Medium	Low	Advisory	Positive	Negative	N/A	Not Checked	
1 <i>Appropriate books of account have been properly kept throughout the year</i>	0	0	0	0	0	5	0	0	0	0
2 <i>Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.</i>	0	0	2	0	0	25	2	8	3	1
3 <i>The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</i>	0	0	1	0	0	8	1	2	0	1
4 <i>The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.</i>	0	0	1	0	0	12	1	2	0	1
5 <i>Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.</i>	0	0	2	0	0	13	2	6	2	1
6 <i>Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.</i>	0	0	0	0	0	0	0	9	0	0
7 <i>Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.</i>	0	1	0	0	0	16	1	5	1	1
8 <i>Asset and investment registers were complete, accurate, and properly maintained.</i>	0	0	0	0	0	5	0	5	0	0
9 <i>Periodic and year-end bank account reconciliations were properly carried out.</i>	0	0	1	0	0	5	1	10	0	1
10 <i>Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.</i>	0	1	0	0	0	3	1	5	0	1
11 <i>Trust funds (including charitable trusts). The Council/Board/ Committee has met its responsibilities as a trustee.</i>	0	0	0	0	0	0	0	5	0	0
Total	0	2	7	0	0	92	9	57	6	7