



INTERNAL AUDIT CHECKLIST 'YEAR END 2024/25'

Name of Authority: Milton Parish Council.....**Date(s) of Audit:** 17th June 2025.....

Audit Completed By: Jo Brook

AGAR Certificate Reference	Work Completed by CAPALC	Comments	Recommendations
<p>A. Appropriate accounting records have been properly kept throughout the year.</p>	<p>During our visit(s) we have reviewed the accounting system and checked that the information is recorded accurately and promptly. This means we have reviewed the cashbook, examined a sample of financial transactions, ensured bank reconciliations (see item I) are carried out, etc. This list is just an example.</p>	<p>All were found to be in order. The cashbook is referenced providing a clear audit trail. Supporting paperwork is in place and well referenced.</p>	<p>None</p> <hr/> <p>Council response:</p>
<p>B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT</p>	<p>We have reviewed Financial Regulations and Standing Orders ensuring they are adequate and if model documents are used, they are up to date.</p> <p>We have also reviewed procedures for approval of invoices and</p>	<p>Standing Orders and Financial Regulations are in place.</p> <p>VAT claimed regularly and approval processes are in place for invoices and payments.</p>	<p>SO's and FR's require updating to the latest versions.</p> <hr/> <p>Council response:</p>

appropriately accounted for.	payments, checked recording of VAT and that VAT is claimed where appropriate. If debit/credit cards are held, we have established the limits and ensured there are controls in place for usage.	Established limits in place for use of Multipay Card (£200 per month).	
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	We have checked to see that the Council has a Risk Register in place. If in place, we have checked to see if the Council has considered all significant risks, appropriate levels of insurance is in place, arrangements are in place for monitoring public open spaces, etc. and that a process of internal control is in place.	Risk Register in place and this was reviewed August 2024. Insurance in place with Zurich. The Council have effective internal financial controls in place. The Clerk provides financial reports to council meetings.	Consider adding more detail to the risk policy i.e. fraud, slander/libel, loss of website etc.
			Council response:
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly	We have checked that the Council has considered its income and expenditure requirements to formally adopt an appropriate budget. That the Council has reviewed performance against the budget throughout the year, has	Budget not minuted at a full council meeting, only the precept. Effective budgetary procedures are in place. The Clerk keeps the council informed of responsibilities, commitments,	Ensure that the budget figure is minuted in addition to the precept figure to provide transparency.

monitored; and reserves were appropriate.	established Earmarked Reserves which are reviewed annually during the budgetary process. That the precept request is submitted to the relevant authority on time and matches the receipt in the accounts.	future planning, and reserve requirements. Budget papers support informed decision-making, and budgets are monitored throughout the year.	Council response:
E. Expected income was fully received based on correct prices, properly recorded and promptly blanked; and VAT appropriately accounted for.	We have checked that expected income has been received and checked that there are no obvious omissions. Income may include allotments, cemeteries, hall hire, leases, or other revenue streams depending on the council. We have checked that there are appropriate follow ups made for 'aged debtors'.	All were found to be in order. Income controls were checked and a sample of income received and banked cross referenced with the Cash Book and bank statements. Income from allotments, care fees (community warden), cemetery fees.	None Council response:
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	If held, we have considered the amount of petty cash held in line with the number of transactions made during the year.	£50 petty cash. Not used – multipay card used for everyday transactions.	None Council response:
G. Salaries to employees and allowances to members were paid in	We picked one month and tested the payroll to ensure the correct deductions have been made,	The Council operate in accordance with HMRC regulations. Payroll is	None

<p>accordance with the authority's approvals, and PAYE and NI requirements were properly applied.</p>	<p>payments made on time and correct amounts.</p>	<p>undertaken internally via Brightpay. Supporting paperwork is in place and P60s are produced as part of the year end process. Payslips are provided to staff both in electronic and hard forms.</p>	<p>Council response:</p>
<p>H. Asset and investment registers were complete and accurate and properly maintained.</p> <p><i>This section/assurance should be extended to include loans to or by the authority.</i></p>	<p>We have checked to see that the Council has a formal asset register in place and that it is up to date with any acquisitions and disposals. If there are long-term investments, we have checked to see that an Investment Strategy is in place.</p>	<p>A detailed asset register is in place.</p> <p>No long term investments in place.</p>	<p>Recommend adding size of land assets to the register.</p> <p>Council response:</p>
<p>I. Periodic bank account reconciliations were properly carried out during the year.</p>	<p>We reviewed a selection of bank reconciliations throughout the year including year end.</p>	<p>All were in order. Bank Reconciliations are carried out monthly.</p>	<p>None</p> <p>Council response:</p>
<p>J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and</p>	<p>We have reviewed the accounting statements or the year ended 31st March 2025 to ensure that they have been prepared correctly on an [income and expenditure] or [receipts and payments] basis and are adequately supported.</p>	<p>End of year accounts are prepared correctly and were signed off in May 2025. Creditors and Debtors are identified within the year end accounts.</p>	<p>None</p> <p>Council response:</p>

creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.	We have confirmed that the Council was subject to limited assurance review OR We have confirmed that the Council was exempt, met the criteria and correctly declared itself exempt.	NA	None
			Council response:
L. The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with the relevant legislation.	We have reviewed the Council's website (or webpage) to confirm it is meeting the requirements of the relevant regulations.	Most relevant information is published on the Milton PC website. Register of Interest forms very hard to find on website!	Recommend adding individual links on each cllrs page to make it more transparent/easier to find.
			Council response:
M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	We have reviewed the notice announced during the summer of 2024 along with Sections 1 and 2 of the 2023/24 AGAR. We have obtained evidence that the required documentation has been published on the Council's website (webpage).	All relevant information was published on the Council website.	The internal audit report should also be published.
			Council response:

N. The authority complied with the publication requirements for the prior year AGAR.	We have reviewed the documentation the Council published for the 2023/24 AGAR was compliant with regulations.	The Council formally approved the 2024 AGAR in April 2024. There were no matters arising from the External Audit.	Need to add April minutes to the website. Council response:
O. Trust funds (including charitable) – the council met its responsibilities as a trustee.	We have reviewed the Council’s responsibilities with respect to [enter charities here] OR We have checked that they are not responsible for any charities.	NA	None Council response:

Notes

In our column entitled ‘Recommendations’ we have highlighted areas where we believe improvements could be considered or attention is required if necessary. If we feel you should be considering a response to your Assertions under Section 1, we have commented under our column ‘Comments’.