

Year End Audit Report



Barwick in Elmet & Scholes
Period Audited: April 2023-March 2024
YEAR 23/24

Objective (Automated)	QUESTIONS	Answer	Recommendations
Proper Bookkeeping	What systems are used -	The Council uses a Spreadsheet	
Proper Bookkeeping	ieScribe/Rialtas/Edge/Excel/Quickbooks etc		
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?	Cash basis (Receipts and payments)	
A) Standing Orders and Financial Regulations adopted and applied; AND	Has the council formally adopted standing orders and financial regulations?	Yes.	
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?	Yes, evidence of items being competitively purchased has been seen	
B) Payment Controls			
A) Standing Orders and Financial Regulations adopted and applied; AND	Are payments in the cashbook supported by invoices, authorised and minuted?	Yes payments are supported by invoices	
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?	Yes Vat on the payments have been identified, recorded but not reclaimed. as yet	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Does the Council have General Power of Competence?	No the council do not have GPoC	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Is s137 expenditure separately recorded and within statutory limits?	Yes	
Risk Management Arrangements	Does a review of the minutes identify any unusual financial activity?	No	
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?	Insurance cover is in place but it is not clear how much cover is in place.	
Risk Management Arrangements	Are internal financial controls documented and regularly reviewed?	The is a Councillor appointed as independent Auditor	
Risk Management Arrangements	(Burial Authorities only) Is the Council aware of the Ministry of Justice guidance on "Managing the Safety of Burial Ground Memorials"	N/a 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?	N/a not a Burial Authority	
Budgetary Controls	Has the council prepared an annual budget in support of its precept?	Yes, thorough budget process observed	
Budgetary Controls	Is actual expenditure against the budget regularly reported to the council?	Yes, the budget vs Actual is regularly reported to Council and monitored	

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Budgetary Controls	Are there any significant unexplained variances from budget?	None	
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?	n/a no petty cash	
Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	n/a no petty cash	
Petty Cash Procedures	Is petty cash expenditure reported to each council meeting?	n/a no petty cash	
Petty Cash Procedures	Is petty cash reimbursement carried out regularly?	n/a 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?	Yes	
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?	Yes	
Bank Reconciliation	Is there a bank reconciliation for each account?	Yes	
Bank Reconciliation	Is a bank reconciliation carried out regularly and in a timely fashion?	Yes	
Bank Reconciliation	Are there any unexplained balancing entries in any reconciliation?	None, any initial queries were resolved during the Audit process	
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	

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Year End Procedures	Where appropriate, have debtors and creditors been properly recorded?	n/a cash 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	n/a not a Market Authority	
Facilities	Do you manage any facilities, what systems do you use to record bookings and payments?	The Council manages Allotments, and various Council assets such as the Sports Pavillion. The Allotments are managed in accordance with regulation	
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?	Yes, the Council has a through back-up plan	
Other Issues	Does the Council have responsibility for any Trust Funds or Charities? If so, are they independently examined?	Yes, The Council are Trustees for some playing fields	
Other Issues	Any other issues that are worthy of reporting.	It is recommended the Council applies for a gov.uk domain to benefit from the extra cyber security protocols awarded to this domain. The gov.uk domain also helps to highlight that the council is the first level of local government	See comments to left
Other Issues	Any other issues that are worthy of reporting.	It is recommended in the JPAG the council has a 3 year plan.	See comments to left
Other Issues	Any other issues that are worthy of reporting.	It is recommended in the transparency code that the Council documents payments over £100 on their website	See comments to left
Other Issues	Any other issues that are worthy of reporting.	Per our previous report we still recommend a Health & Safety policy be implemented. We also recommend a training plan/procedure be in place.	See comments to left