



Year End Audit Report

Barwick in Elmet & Scholes

Period Audited: April 2024-March 2025

YEAR 24/25

Objective (Automated)	QUESTIONS	Answer	Recommendations
Proper Bookkeeping	What systems are used - ieScribe/Rialtas/Edge/Excel/Quickbooks etc	The Council uses Quickbooks	We would request you update the AGAR accordingly
Proper Bookkeeping	Is cashbook maintained and up to date?	Yes, apart from two very minor differences on the Deposit accounts - at the time of the initial report draft interest of around £4 was missing from income and the banks did not balance. Subsequent proof provided	
Proper Bookkeeping	Is cashbook arithmetically correct?	Yes, Quickbooks is an Accounting software and is self balancing	
Proper Bookkeeping	Is the cashbook regularly balanced?	Yes, there is evidence of the cashbook being reported to Council during the monthly meetings. However, we note the Lloyds 32 day account is missing a transaction for Interest in the value of £4.77 and request the AGAR be updated to reflect this value	
Proper Bookkeeping	What basis are the accounts made up on - cash or accruals?	Currently the accounts are made up in Receipts and Payments (Cash Basis) but there is evidence of the Council using and preferring Income and Expenditure basis (accruals) for their monthly report	The Council have indicated they would prefer to use I&E basis and would like to change within 25/26. I would suggest contacting YCLA for guidance on switching
A) Standing Orders and Financial Regulations adopted and applied; AND	Has the council formally adopted standing orders and financial regulations?	The council have formally adopted their financial regulations and standing orders in 2024 and 2021	
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?	No items above de minimus were spent where 3 quotes are required. Transfers over £5k observed and an expense to Leeds Council only	
B) Payment Controls			

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A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Are payments in the cashbook supported by invoices, authorised and minuted?	We tested 10 items of expenditure and found there to be sufficient Audit Trail	We note the Council have not attached invoices within Quickbooks in the financial year but it has been more consistent towards the end of the financial year
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has VAT on payments been identified, recorded and reclaimed?	The VAT return completed in the year related to 23/24 expenditure. It is common for small Councils to file once per year. I have observed the VAT reclaim's arrival in the bank account	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Does the Council have General Power of Competence?	The Council does not currently hold GPoC	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Is s137 expenditure separately recorded and within statutory limits?	No S137 expenditure recorded separately from the reports provided. However, we can see a small number of grants	We would remind the Council of the requirement to present S137 expenditure separately and therefore the grants given will need to be provided separately in your report to PKF
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?	Clerk provided evidence of a risk assessment but we could not see discussion of such in the meeting minutes	The External Auditor has commonly highlighted the need for discussion of yearly risk assessment as a requirement and therefore this is why we have indicated no against objective C. If the external auditor disagrees would be happy to change this
Risk Management Arrangements	Is insurance cover appropriate and adequate?	Insurance sum assured for assets appears to be around double the original value of the assets	
Risk Management Arrangements	Are internal financial controls documented and regularly reviewed?	Evidence of financial controls being discussed in the meeting minutes. There was a formal process in place but a change in Councillors means it has not been as regular as previously	This should be sufficient cover
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, the Budget is held within Quickbooks	
Budgetary Controls	Is actual expenditure against the budget regularly reported to the council?	They Council prepared a budget expecting to use Reserves however, they made more income in Sales, Rentals and grants and Controlled costs leading to a "profit"	
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	

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Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	n/a no petty cash	This is not a reflection on the Clerk. Whilst we provide extensive guidance on our requirements for Audit, we acknowledge sometimes this is not always sufficient. We have audited close to the deadline due to process differences, holiday and further queries. We have contacted the Clerk at 9:30am on 9th June to query this but understand this is their reporting day. I would still like to audit this section of the accounts more fully before you send to PKF
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?	Salaries approved by Council	
Payroll Controls	Are other payments to employees reasonable and approved by the council?	Yes, there are a small amount of expenses visible in the accounts which appear reasonable	
	Have PAYE/NIC been properly operated by the council as an employer?	The Council runs PAYE. However, at the time of writing this report we did not have sight of payroll reports.	
Payroll Controls			
Asset Control	Does the council maintain a register of all material assets owned or in its care?	Yes, there is evidence that the register is maintained regularly	
Asset Control	Are the assets and Investments registers up to date?	Yes. No Investments	See above comment
Asset Control	Do asset insurance valuations agree with those in the asset register?	Yes	
Bank Reconciliation	Is there a bank reconciliation for each account?	There is one overarching bank reconciliation which includes 4 bank accounts	
Bank Reconciliation	Is a bank reconciliation carried out regularly and in a timely fashion?	Yes, there is evidence of regular bank reconciliations	
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	
	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?	There is a very minor difference on the Lloyds 32 day account	
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 Cash Basis council currently	
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	With regards Allotments we asked for leases to review. However, we have not had the opportunity to review these at the timing of writing the report. Therefore we would encourage the Council to review their Termination Clause in conjunction with the legislation to ensure the number of days and the invoicing periods are in line.
Facilities	Do you manage any facilities, what systems do you use to record bookings and payments?	Allotments, Sports Pavillion, Outdoor areas	
Other Matters	Is the Council registered with the Information Commissioner? If so what is the Reference Number and what is the date of expiry	Yes.	

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Other Matters	What arrangements does the Council have for the back up of computer files?	The Council has sufficient arrangements in this area with Cloud and physical back up	<p>The JPAG 2025 has made a change to the requirement. Whereas previously it was a "should" requirement to have a specific domain it is now a "must". The Council has been compliant for this for sometime so it is not an issue</p> <p>See comment above with regards S137</p>
Other Matters	Does the Council have responsibility for any Trust Funds or Charities? If so, are they independently examined?	No Trust Funds	
Other Matters	Record of Minutes	Record of minutes are present in full on the website	
Other Matters	Do the Council have a .gov.uk domain and dedicated email addresses for Council business?	They have a .org domain which is in line with the new guidance in the JPAG 2025	
Other Matters	Internal Audit report published by 1st July on the website?	Yes	
Other Matters	Payments made in accordance with financial regulations, cheques, online banking, BACS, DD, credit or debit cards, other payments	Payments are made in accordance with Regulations	
Other Matters	S137 Grants- Do Grant Recipients fill in a report after given?	Grants given during the year	
Other Matters	during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	Yes	
Other Matters	Are all the councils policies available to view on the PC Website?	Yes a large number of policies available on the website	
0	External Auditor comments on 23/24	None	