

POTT SHRIGLEY PARISH COUNCIL

INTERNAL AUDIT PROCEDURE

The Chair and another member of the council monitor the Parish Council's accounts throughout the year. In November they meet with the Clerk to ensure that the clerk, as the Responsible Financial Officer, is carrying out all accounts procedures in line with the Financial Regulations of the Parish Council and Standing Orders of the Parish Council and that efficient and accurate records are being maintained. The following are checked:-

- Receipts and Payments book is up to date;
- Bank Statements are reconciled with Receipts and Payment Book;
- Cheque books, paying-in books, Building Society and Bank books are in order;
- Salary payments to Clerk, (information provided by NALC) are accurate;
- Monthly Accounts for payment are produced accurately;
- Expenditure is compared with budget (Clerk to produce breakdown and comparison of income and expenditure);
- Budget and Precept – accurate information has been produced;
- Fixed Asset Register is up to date;
- Audit results have been provided for councillors;
- Matters arising from audit have been carried out
- VAT return is accurate
- Insurance levels are reviewed, risks are assessed and Fidelity Guarantee is checked for its adequacy (1st June renewal date)

Date audit carried out on 22nd November 2023 (date)

Recorded in meeting minutes of .. 04/12/23 (date) ... 3... (page) ... 3 (minute)

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.....Chair of Council

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.....Member of Council