

INTERNAL AUDIT CHECKLIST 'YEAR END 2024/25'

Name of Authority: Holywell-cum-Needlingworth **Date(s) of Audit:** 1st May 2025

Audit Completed By: Irene Healiss.....

AGAR Certificate Reference	Work Completed by CAPALC	Comments	Recommendations
A. Appropriate accounting records have been properly kept throughout the year.	During our visit 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.	All accounting records were found to be in good order. The council is very organised in its approach to accounting and information is publicly available online.	None
			Council response:
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT	We have reviewed Financial Regulations and Standing Orders ensuring they are adequate and if model documents are used, they are up to date. We have also reviewed procedures for approval of invoices and	Standing Orders need to be updated in line with the procurement threshold rising from £25,000 to £30,000 in 2022, as advised in January 2023. NALC released updated model Financial Regulations, in April	None
			Council response:

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.	2024. NALC have recently released the updated Standing Orders (2025) template. Procedures for making payments are in line with proper practices and VAT is properly accounted for (form 126.) There is adequate control regarding use of the Council's payment card.	
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 are in place, arrangements are in place for monitoring public open spaces, etc. and that a process of internal control is in place.	The Council has sufficient risk assessments in place, including a financial risk assessment. All are kept under regular review. Appropriate insurance cover is in place and there are arrangements for regular inspections of play areas, and other public open spaces. Internal control is covered by regular reporting to council, access to accounting software by councillors and regular review of the financial risk assessment and budget. LCRS software is used to conduct an annual review of risk.	None
			Council response:

D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	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 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.	The council prepared an appropriate budget to inform the precept process, and this budget is regularly reviewed throughout the year (monthly.) The precept matches with the receipt shown, and corresponds with Box 2 of the AGAR.	None 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 and follow ups are made for 'aged debtors'.	Income records are thorough. Invoices are sent for all fees due, and these are tracked using Scribe accounting software.	None Council response:
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT	If held, we have considered the amount of petty cash held in line with the number of transactions made during the year.	The Council does not hold Petty Cash.	None Council response:

appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	We picked one month and tested the payroll to ensure the correct deductions have been made, payments made on time and correct amounts.	The salary records were found to be in good order, with payroll processed through the 'Brightpay' payroll Software. There is evidence of payments being made to HMRC.	None
			Council response:
H. Asset and investment registers were complete and accurate and properly maintained. <i>This section/assurance should be extended to include loans to or by the authority.</i>	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.	The council's asset register is up to date and includes insurance values and locations. An investment strategy is in place for long-term investments.	None
			Council response:
I. Periodic bank account reconciliations were properly carried out during the year.	We reviewed a selection of bank reconciliations throughout the year including year end.	Bank reconciliations are completed monthly. The year end bank reconciliation tallies to AGAR box 8.	None
			Council response:
J. Accounting statements prepared during the year were prepared on the	We have reviewed the accounting statements, or the year ended 31 st March 2025 to ensure that they	The accounts have been properly prepared and agree to the cashbook, with an adequate	None

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 creditors were properly recorded.	have been prepared correctly on a receipts and payments basis and are adequately supported.	audit trail.	Council response:
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 in 23/24.	The council had a limited assurance review last year and the external auditors report was reviewed as part of this process.	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 to confirm it is meeting the requirements of the relevant regulations.	The website is kept up to date and has a .gov domain name. It is easy to navigate and meets accessibility requirements. (WCAG 2.2)	None
			Council response:
M. The authority, during the previous year, correctly provided for the period for the exercise of public	We have reviewed the notice announced during the summer of 2024 along with Sections 1 and 2 of the 2023/24 AGAR. We have	The council properly provided for the period for the exercise of public rights. The notices for this are correctly completed and still	None

rights as required by the Accounts and Audit Regulations.	obtained evidence that the required documentation has been published on the Council's website.	available on the council's website.	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 complied with the publication requirements for the 23/24 AGAR, including a Conclusion of Audit notice, and these documents are still available on the website.	None
			Council response:
O. Trust funds (including charitable) – the council met its responsibilities as a trustee.	We have checked that the Council is not responsible for any charities.	N/A	None
			Council response:

Notes

If we feel you should be considering a response to your Assertions under Section 1, we have commented under our column 'Recommendations'.