

INTERNAL AUDIT CHECKLIST FOR OLD BOLSOVER TOWN COUNCIL FOR THE YEAR ENDING 31 MARCH 2024

Further to the Internal Audit of Accounts I carried out on 25 April 2024. I confirm that the annual audit was carried out in accordance with the suggested approach contained in the “Governance and Accountability for Smaller Authorities in England – A Practitioners’ Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements 2023/24”. Page 3 of the 2023/24 AGAR form has been signed off accordingly.



Signed

East Midlands Audit Services Ltd

1. Book Keeping		Comments	
1.1	Spreadsheet maintained and up to date?	Yes	
1.2	Arithmetic correct?	Yes	Rialtas & Sage System used
1.3	Evidence of Internal Control?	Yes	
1.4	VAT evidence, recording and reclaimed?	Yes	Vat reclaimed and received
1.5	Payments in ledger supported by invoices, authorised and minuted?	Yes	
1.6	S137 separately recorded and within limits?	Yes	
1.7	S137 expenditure of direct benefit to electorate?	Yes	

2. Due Process		Comments	
2.1	Standing Orders adopted (inc GDPR)?	Yes	2023-24-obtc-model-standing-orders-2023-24.pdf (oldbolsovertowncouncil.gov.uk)
2.2	Standing Orders reviewed at annual meeting?	Yes	Min Ref 007/23-24
2.3	Financial Regulations adopted?	Yes	2023-24-financial-regulations.pdf (oldbolsovertowncouncil.gov.uk) Min Ref 008/23-24
2.4	FRs properly tailored to council?	Yes	008/23-24
2.5	Equal Opportunities policy adopted?	Yes	equalityanddiversitypolicy.pdf (oldbolsovertowncouncil.gov.uk)
2.6	RFO appointed?	Yes	Nick Taylor
2.7	List of member interests held?	Yes	Councillors Old Bolsover Town Council
2.8	Agendas signed, informative and displayed with 3 clear days’ notice ?	Yes	Documents Old Bolsover Town Council
2.9	Purchasing authority defined in FRs?	Yes	2023-24-financial-regulations.pdf (oldbolsovertowncouncil.gov.uk) Min Ref 008/23-24
2.10	Legal powers identified in minutes and/or cashbook?	Yes	

2.11	Committee terms of reference exist and have been reviewed for Committees?	Yes	scheme-of-delegation-14.pdf (oldbolsovertowncouncil.gov.uk) Minute 006/23-24
2.12	Council/Councillors contact details on line?	Yes	Councillors Old Bolsover Town Council
2.13	GDPR Privacy Policy on web site ?	Yes	data-protection-policy-75.pdf (oldbolsovertowncouncil.gov.uk) general-privacy-notice.pdf (oldbolsovertowncouncil.gov.uk)

3. Risk Management		Comments	
3.1	Does scan of minutes reveal any unusual activity?	No	
3.2	Annual risk assessment carried out?	Yes	181/23-24
3.3	Insurance cover appropriate and adequate?	Yes	
3.4	Evidence of annual insurance review?	Yes	
3.5	Internal financial controls documented and evidenced?	Yes	
3.6	Minutes initialled, each page identified and overall signed?	Yes	
3.7	Regular reporting and minuting of bank balance?	Yes	Agreed within Finance Committee Minutes
3.8	S137 expenditure minuted?	Yes	
3.9	Up to date Risk Management Scheme?	Yes	

4. Budget		Comments	
4.1	Annual budget to support precept?	Yes	
4.2	Has budget been discussed and adopted by council?	Yes	160/23-24
4.3	Any reserves earmarked?	Yes	
4.4	Any unexplained variances from budget?	No	
4.5	Precept demand correctly minuted?	Yes	161/23-24

5. Payroll – Clerk		Comments	
5.1	Contract of employment?	Yes	
5.2	Tax code issued / contracted out?	Yes	
5.3	PAYE / NI evidence?	Yes	
5.4	Has council approved salary paid?	Yes	
5.5	Pension provision in place or Opt out?	Yes	LGPS
5.6	Other payments reasonable and approved by council?	Yes	
5.7	Complaints procedure in place?	Yes	148/23-24
5.8	Current Grievance and Disciplinary procedures in place?	Yes	

6. Payroll – Other		Comments	
6.1	Contract of employment?	Yes	
6.2	Does council have public liability cover?	Yes	
6.3	Tax code(s) issued?	Yes	
6.4	Minimum wage paid?	Yes	

7. Asset Control			Comments
7.1	Does council keep a register of all material assets owned?	Yes	
7.2	Is asset register up to date?	Yes	
7.3	Value of individual assets included?	Yes	
7.4	Inspected for risk and H & S ?	Yes	

8. Bank Reconciliations			Comments
8.1	Is there a bank reconciliation for each account?	Yes	
8.2	Reconciliation carried out on receipt of statement?	Yes	
8.3	Any unexpected balancing entries in any reconciliation?	No	

9. Year End Procedures			Comments
9.1	Year-end accounts prepared on correct accounting basis?	Yes	Income and Expenditure
9.2	Bank statements and ledger reconcile?	Yes	
9.3	Underlying financial trail from records to presented accounts?	Yes	
9.4	Where appropriate, debtors and creditors properly recorded?	Yes	
9.5	Has council agreed, signed and minuted sections 1 & 2 of the annual return?	No	Meeting held in May 2024
9.6	Public Rights provision current ?	Yes	
9.7	Was External Audit exemptions correctly declared.?	Yes	

10. Miscellaneous			Comments
10.1	Have points raised at the last audit been addressed?	Yes	Yes (11.1 was incorrectly recorded as N/A by auditor)
10.2	Has the council adopted a Code of Conduct ?	Yes	Local Government Association Model Councillor Code of Conduct 2020 (oldbolsovertowncouncil.gov.uk) Min Ref 009/23-24
10.3	Is eligibility for General Power of Competence properly evidenced?	Yes	Minutes of the Meeting of Old Bolsover Town Council Min Ref 010/23-24
10.4	Are all electronic files backed up?	Yes	IT provider – Cloudy IT
10.5	Do arrangements for public inspection of council's records exist?	Yes	
10.6	Public Rights Provision adopted?	Yes	
10.7	Complaints Procedure Adopted ?	Yes	Microsoft Word - Complaints Policy September 2018 (March 19 Review) (oldbolsovertowncouncil.gov.uk) Min Ref 148/23-24
10.8	Are Training Records kept ?	Yes	Clerk retains training records

10.9	Website Accessibility Statement adopted?	Yes	OBTC Accessibility Old Bolsover Town Council
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11. Charities		Comments	
11.1	Charities reported, accounted and filed separately?	Yes	The Oxcroft Recreation Ground And Welfare Institute – 525164 Bolsover Assembly Hall Community Centre – 1088100 Bolsover Social Welfare Centre And Recreation Gound – 525148 Stanfree And Shuttlewood Recreation Grounds – 520422 King George V Playing Field Bolsover - 1085429

Payee invoice check	Maverick Industries	DB Plant and Agricultural
Ledger date	21/09/2023	21/11/2023
Item/Budget heading	Cost Centre 900 (4910)	Cost Centre 224 (4242)
Ref/cheque no.	Bank Transfer	Bank Transfer
Payment minute ref	083/23-24	131/23-24
Invoice value	£54,000.00	£24,480.00
Minute value	£54,000.00	£24,480.00
Payment value	£54,000.00	£24,480.00
Bank Statement value	£54,000.00	£24,480.00
Timely payment	Yes	Yes
VAT recorded	Yes £9,000.00	Yes £4,080.00
S137 recorded	N/A	N/A
S137 minuted	N/A	N/A
Notes	Design engineering and project planning fees	2016 Kubota Mini Digger

Annual Return (Page 3)			
		Year ending 31 March 2023	Year ending 31 March 2024
		£	£
1	Balances brought forward	2285477	2372313
2	Annual precept	523710	550314
3	Total other receipts	224476	353019
4	Staff costs	313044	390566
5	Loan interest/capital repayments	8220	8131
6	Total other payments	340086	778168
7	Balances carried forward	2372313	2098781
8	Total cash and investments	2365135	2066166
9	Total fixed assets and long term investments and assets	5183529	5464727
10	Total borrowings	141608	136925
11	Section 2 annual return figures completed and cross referenced	Yes	Yes

NOTES

The Clerk and/or RFO should certify the accounts before the full council approves them.

The Notice for the public inspection period must detail that it is for a single period of 30 working days and must include the first ten days of July (ie 03.06 – 12.07 or 01.07- 09.08)