

Year End Audit Report



Cross Roads Parish Council

Period Audited: April 2024-March 2025

YEAR 24/25

Objective (Automated)	QUESTIONS	Answer	Recommendations
Proper Bookkeeping	What systems are used - ie Scribe/Rialtas/Edge/Excel/Quickbooks etc	Scribe	Introduce a method to evidence that Councillors have physically checked the bank statements against the reconciliations.
Proper Bookkeeping	Is cashbook maintained and up to date?	Yes	
Proper Bookkeeping	Is cashbook arithmetically correct?	Yes - self-calculating system.	
Proper Bookkeeping	Is the cashbook regularly balanced?	The Clerk has stated that bank recs are done monthly and there are no outstanding transactions in Scribe, however there was no signed report provided demonstrating the monthly reconciliation and the bank statements are not marked and signed to confirm this either.	
Proper Bookkeeping	What basis are the accounts made up on - cash or accruals?	Cash - Receipts and Payments	
Proper Bookkeeping A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has the council formally adopted standing orders and financial regulations?	Yes - these are reviewed and re-adopted at the Annual Council Meeting held in May.	
Proper Bookkeeping A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has a Responsible financial officer been appointed with specific duties?	Yes	
Proper Bookkeeping A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Have items or services above the de minimus amount been competitively purchased?	Evidence of considering multiple quotes is demonstrated in the minutes.	

A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Are payments in the cashbook supported by invoices, authorised and minuted?	Yes	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has VAT on payments been identified, recorded and reclaimed?	Yes	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Does the Council have General Power of Competence?	No.	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Is s137 expenditure separately recorded and within statutory limits?	N/A	
Risk Management Arrangements	Does a review of the minutes identify any unusual financial activity?	Nothing unusual spotted.	
Risk Management Arrangements	Do minutes record the council carrying out an annual risk assessment?	Yes - July 2024 meeting.	
Risk Management Arrangements	Is insurance cover appropriate and adequate?	Yes	
Risk Management Arrangements	Are internal financial controls documented and regularly reviewed?	Yes - annual review conducted.	Publish the internal controls checklist on the website for full transparency on how the Council manages money securely.
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	
Burial Authority	Has a sample of burials and interments been tested and the relevant paperwork and payments found to be in place?	N/A	
Budgetary Controls	Has the council prepared an annual budget in support of its precept?	Yes - December meeting min ref 149.24.	
Budgetary Controls	Is actual expenditure against the budget regularly reported to the council?	Yes, spreadsheets seen at monthly meetings. Going forward reports will be produced from Scribe.	
Budgetary Controls	Are there any significant unexplained variances from budget?	No - variance report completed with explanations of difference in income and expenditure between the two financial periods.	
Income Controls	Is income properly recorded and promptly banked?	Yes.	
Income Controls	Does the precept recorded agree to the Council Tax authority's notification?	Substantially, yes - 65p short. Council to note that Principal Councils prefer a rounded figure for future reference.	Round up to the nearest pound for future precepts.
Income Controls	Are security controls over cash and near-cash adequate and effective?	Yes	

Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	N/A
Petty Cash Procedures	Is petty cash expenditure reported to each council meeting?	N/A
Petty Cash Procedures	Is petty cash reimbursement carried out regularly?	N/A
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 with regard to employees however, Councillor Allowances must also be processed through payroll and this does not appear to have happened.
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?	Yes
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?	No
Bank Reconciliation	Is the value of investments held summarised on the reconciliation?	No investments - reserves all noted.
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
Year End Procedures	Where appropriate, have debtors and creditors been properly recorded?	Yes
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
Facilities	Do you manage any facilities, what systems do you use to record bookings and payments?	N/A
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 - ZB612130 - expires 18 October 2025.
Other Issues	What arrangements does the Council have for the back up of computer files?	Backed up to the Cloud.
Other Issues	Does the Council have responsibility for any Trust Funds or Charities? If so, are they independently examined?	No
Other Issues	Record of Minutes	Minutes on website up to date.

Other Issues	Do the Council have a .gov.uk domain and dedicated email addresses for Council business?	Yes.	For maximum transparency the Internal Audit reports should be published with the AGAR documents.
Other Issues	Internal Audit report published by 1st July on the website?	Yes - AGAR tick sheet only.	
Other Issues	Payments made in accordance with financial regulations, cheques, online banking, BACS, DD, credit or debit cards, other payments	Yes	
	S137 Grants- Do Grant Recipients fill in a report after given?	N/A	
	(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.	
	Are all the councils policies available to view on the PC Website?	No - limited number published under documents tab.	Publish more policy documents eg Standing Orders and Financial Regulations etc on the website.
	Any other issues that are worthy of reporting.		