



Lincolnshire Association of Local Councils Internal audit checklist 2021/22

Name of Parish or Town Council	Billingborough Parish Council		
Parish Council website	https://billingborough.parish.lincolnshire.gov.uk/		
Name of internal auditor	Andrew Everard		
Date of audit	25/4/2022		
Type of audit Please select	Intermediate	Year-end (including AGAR)	
Council contact information	Name	Email	
Clerk	Hayley Beaver	billingboroughparishclerk@gmail.com	
RFO if different			
Chairman	Chris Woodhead	bwoodheadbillingboroughpc@gmail.com	
Electorate	1350 approx	Total number of seats	9
Quorum	3	Number of councillor vacancies	1
Precept Demand 2021/22	£15,000	Gross budgeted Income	£65000
Date of most recent audit	25/4/2022	Date of next audit agreed with Clerk	Year-end internal audit and AGAR completed.
	Y/N	Comments	
Has the internal auditor seen previous audit reports including the most recent?	Y	External Audit report 2020/21 states '1. The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR.: • The 2021 column has been prepared on a receipts and payments basis, but the comparative column has not be restated to be on the same basis. Box 1 in the 2021 column should equal Box 8 in the 2020 column and an adjustment will be required on next year's AGAR in Boxes 3, 4 or 6 as appropriate to ensure that the 2021 column adds up.'	

Is there evidence that previous internal and external audit reports have been acted upon?	Y	The Clerk explained what steps were being taken to implement the external auditor's recommendation.
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Accounting		Y/N	Comments & recommendations	Risk		
				Low	Med	High
25	Cashbook maintained and up to date	Y	Compliant			
26	Arithmetically correct (checks / balance)	Y	Compliant			
27	Evidence of internal control	Y	Compliant – separation of duties, review by parish councillors and signature checks shown on documents.			
28	VAT <ul style="list-style-type: none"> • evidence of recording • evidence of reclaiming 	Y	Compliant			
29	All payments supported by authorised, minuted invoices	Y	Compliant			
30	s.137 <ul style="list-style-type: none"> • Recorded separately within accounts • Within legal threshold limits for the current year • Spend in accordance with legislation 	Y	Compliant			
31	Payments made in accordance with financial regulations <ul style="list-style-type: none"> • Cheques • Online banking • BACS • Direct Debit • Credit or debit cards • Other payments 	Y	Compliant			

Year-end process		Y/N	Comments & recommendations	Risk		
				Low	Med	High
47	Accounting according to <ul style="list-style-type: none"> Income and expenditure Receipts and payments 	Y	Consistent approach adopted for 2021/2022. Previous year figures restated. External auditor consulted by RFO.			
48	Bank statements reconcile to ledger	Y	Compliant			
49	Robust audit trail evident	Y	Compliant			
50	Debtors and creditors recorded	Y	Compliant			
51	Other	Y	Scribe accounting system in use from February 2022 and used to produce AGAR figures. AGAR financial return completed and checked. AGAR Internal Auditors statement completed. Recommendations from internal audit intermediate report are being implemented.			

Appendix: additional areas for audit

There were no allotments, charities, community buildings or market responsibilities and activities presented for internal audit.

	Burials	Y/N	Comments & Recommendations	Risk		
				Low	Med	High
B1	Cemetery accounts balance	N				
B2	Fees charged in accordance with approved rates		Compliant			
B3	All interred ashes have certificates of cremation	Y	Compliant			
B4	Permits properly documented and stored	Y	Compliant			
B5	Cemetery regulations adopted and up to date	Y	Compliant			
B6	Registers of burials and purchased graves completed correctly and stored safely	Y	Compliant			
B7	Burial certificates issued correctly	Y	Compliant			
B8	Green slips returned appropriately to Registrar	Y	Compliant			
B9	Legible cemetery burial plan up to date <ul style="list-style-type: none"> backed up if appropriate 	Y	Online spreadsheet and manual systems			
B10	Business rates exemptions correctly applied	Y	Compliant			