

Rogiet Community Council



Internal Audit Summary for the year 2024-25

Year End Audit Date 29/04/2025

(shaded Internal Control Objectives are not applicable to your Council)

Internal Control Objective		Observations	Observation Analysis					Responses			
			Non - Compliance	High	Medium	Low	Advisory	Positive	Negative	N/A	Not Checked
1	Appropriate books of account have been properly kept throughout the year.	0	0	0	0	0	0	6	0	0	0
2	Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	1	0	0	1	0	0	31	0	12	0
3	The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	1	0	1	0	0	0	10	0	2	0
4	The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	0	0	0	0	0	0	13	0	3	0
5	Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for	1	0	0	1	0	0	8	1	16	0
6	Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	9	N/A
7	Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	0	0	0	0	0	0	17	0	7	0
8	Asset and investment registers were complete, accurate, and properly maintained.	1	0	0	1	0	0	7	1	3	0
9	Periodic and year-end bank account reconciliations were properly carried out.	0	0	0	0	0	0	6	0	10	0
10	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	0	0	0	0	0	0	3	0	8	0
11	Trust funds (including charitable trusts). The Council/Board/ Committee has met its responsibilities as a trustee.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	6	N/A
Total		4	0	1	3	0	0	101	2	76	0