

2023 – 24 Final Audit – Documentation Requirements

Control Objective	Documentation Required	Response
A – Books of Account	Most recent VAT Return + submission date 04:04:24	A1 2023-24 VAT Return
	Completed Statement of Accounts - page from AGAR	A2 Statement of Accounts
	Draft and detailed Annual return reports (if using an accounting system) or working paper linking accounts to cashbook if using excel	A3 Annual Return Report
	Balance sheet at 31 March 24- reconciled to box 7 of the accounts	A4 Balance Sheet
B - Compliance with Financial Regulations - Expenditure	Cashbook for last 6 months of year, unless you had a second interim audit, 3 months in that case	B1 In folder
C - Risk Assessment	Risk Assessment for 23-24 together with minute of Full Council meeting at which it was reviewed - assuming I have not already checked this	C1 Risk Management Policy. Minute 23/24.090
	Minute of Council meeting where my interim audit report was considered , and responses to recommendations I raised	C2 Action Plan. Minute 23/24.089
D - Budgets	Minute confirming approval of budget and precept for 24-25 if I have not already seen this.	06:12:24 23/24.078
	Copy of 23-24 budget v actual report as last reported to Council, together with minute	D2 Budget V Actual Report. TBC May meeting
	Schedule of reserves at year end, general and earmarked reserves, together with details of any review of reserves by Council in year	Reserves Policy 2024. Minute 23/24.099
E - Income	Third party confirmation of any grants in excess of £1K received in year	E1 CFF Funding agreement 2021-2023 c/f
	Income Cashbook for last 6 months of year, unless you had a second interim audit, 3 months in that case	E2 cashbook report. Zero income.

	Details of any accrued income balances posted as part of year end	Nil
F - Petty Cash	If you have this, evidence of count, reconciled to the accounting system, ideally countersigned by a councillor	No petty cash system
G - Payroll	Schedule of all transactions included as salaries and wages (Box 4 to the accounts) Testing has usually been completed at this stage, I will test at final audit as required	G Payroll
H - Fixed Assets	Asset register agreeing to assets balance in the accounts (box 9)	H 1 Assets Register
	Details of all asset register movements in 23-24 - disposals and additions.	No movements
	Minute of council meeting where asset register was reviewed (if this happened)	01:03:22 21/22.116 (ii)
I - Bank Reconciliation	31st March bank reconciliation - from accounting system or your excel work book, completed for all bank accounts. I need to see the reconciliation and bank statements.	I (i) Bank Reconciliation (ii) Bank Statements
	Evidence of Councillor review of year end bank reconciliation - signed on both bank rec and bank statement - Please try to get this reviewed and signed off by your councillors by the time of my year end audit.	TBC May meeting
	Loans - I agree your loans balance to PWLB website	Not applicable
	Evidence of review of the Council investment policy, if you have cash and investments more than £100K in value	Not applicable
L - Transparency Code	Check your Transparency Code data is up to date on your website - I am required to check this now, and will have to mark box L as no if you are not up to date	Duplication of website content – Form 2 plus 5 additional sections. For further revision.
O - Trust Funds	If I have not completed this yet ensure all charity commission requirements are met for any trusts	Not applicable
External Audit papers	Variance review / bank rec / anything else you are asked to provide - if this is ready at the time of the audit I will check it for you	

	AGAR, complete as much as possible (Prior to Full Council Meeting)	Draft part AGAR for approval 4 th June
	Proposed inspection period	Monday 24 th June to Friday 3rd August.

WPC/asm/01:05:2024