

Schedule of information required for audit (where applicable)

Current year Annual Return, as issued by external auditors, including the Internal Audit Report for our certification.

Completed Action Plan from last year's Internal Audit Report, plus minute reference confirming adoption by members.

Prior year Annual Return external audit certificate and any supplementary report issued.

Completed Governance questionnaire, as attached, signed and dated by the Chairman.

Statement of Accounts (including Supporting Statement/Notes), if any or where prepared.

Cashbooks (manual or spreadsheet format). If computerised records are maintained on Alpha or Omega, including Rialtas, where converted to updated software, a backed up copy of the year-end detail; if other systems are in use, a hard copy of the closing Trial Balance and detailed Transaction reports showing all postings to each nominal account for the year.

Year-end bank reconciliation(s).

Original bank statements for each account **covering the full financial year to include 31st March** and certified photocopies (by Chairman) or original documents of Building Society/NSB bank books and any stock or share certificates covering the financial year's transactions and identification of the year-end balance.

Electronic versions of the current approved Standing Orders and Financial Regulations, together with indication of the date when last adopted / re-adopted.

Copies of any Financial Policies and Procedures, again electronically if possible.

Minute books or loose-leaf minutes, whichever is in use, covering the whole financial year and to the date of submission of records for review.

All purchase invoices and documentation supporting expenditure.

Copies of VAT returns submitted during the financial year or subsequent to the year-end covering the financial year.

Risk assessment documentation and/or registers.

Insurance schedule for the financial year under audit (covering the financial year end).

Budget documentation used to determine precept, plus in year reports on performance, as presented to members.

Cheque and bank paying-in books covering the financial year under audit ***if you require the current in use cheque book(s) back urgently, please advise by what date they are required.***

Documentation supporting income, including (where applicable); -

- Trade invoices raised
- Receipt books for allotments, halls, sports facilities, etc.
- Town/Village hall booking diaries
- Allotment registers / records
- Cemetery registers (i.e. Burial Register) and supporting documentation relating to burials, cremations, memorials, inscriptions, etc.
- Sporting facility booking records
- Any other records supporting income sources

Petty cash book and vouchers, plus a certificate signed by the Chairman confirming the physical amount of petty cash held by the clerk and other officers at the financial year-end (i.e. 31st March), which should agree with the underlying records – ***please do not send the physical cash.***

Payroll records for the year, including copy payslips, copies of the year-end HMRC and Pension Fund returns, plus Tax coding notices covering the financial year, Time records (if any) and Copies of employment contracts.

Asset register.

Where loans are in place other than from PWLB, please provide documentation confirming the year-end outstanding loan liability.

NB: Where documents such as spreadsheets and minutes, etc. are held electronically, we will happily accept e-mail copies of those provided a certificate is enclosed signed by the Chairman confirming them to be a true record of the Council's business (see also the covering e-mail re minutes and corporate governance issues).