

## Chalford Parish Council

### Internal Audit of Year End Accounts 2023/2024

<b>Audit Area</b>	<b>Comment</b>
Check all Opening Balances agree with prior year closing figures	Checked and correct.
All Bank Accounts properly reconciled	Checked and correct. Banks reconciled every month and signed off.
All control accounts agreed	Checked and correct.
All Creditors and Accruals properly accounted for	Checked and correct.
All Income Received in Advance properly accounted for	Checked and correct.
All loan accounts properly reconciled and agreed	No loans outstanding.
Any Long Term Loans made or Long Term Investments removed from accounts and included in Fixed Asset Register	Not applicable. Only short-term investments in place.
All Debtors and Prepayments properly accounted for	Checked and correct.
Vat due agreed to accounts	VAT claimed quarterly. Checked.
Earmarked Reserves movements	EMRs have been updated and movements properly recorded.
Trial Balance	Trial balance reviewed and is correct.
Income and Expenditure Account	Council maintains income and expenditure accounts using Scribe software.
Balance Sheet	Balance sheet has been completed and balances.
Annual Return	Completed and correct.