

BURES JOINT CEMETERY AUTHORITY
REPORT/REMIT OF THE INTERNAL AUDITOR FOR THE
YEAR ENDING 31ST MARCH 2024

Internal Auditor: - Shelley Boydell

Checks Undertaken: - 19/04/2024

Activity	Met / Partially Met / Not Met	Comment/Report to Joint Committee
Do the accounts accord with the information in the Accounting Statements?	Met	All balances match.
Will the Joint Committee give members of the public the opportunity to inspect and raise questions on the accounts? Evidence of notice to be provided?	N/A	
Did the Joint Committee correctly provide for the period for the exercise of public rights for the previous year 2022-2023. Evidence of notice provided?	Met	Notice of publication of public rights displayed on the website.
Has the Joint Committee responded positively to issues that were raised in the previous internal audit report?	N/A	No issues raised
Are significant variances in the Annual Return (section 2) figures explained?	Met	33% reduction in other payments due to last year expenditure on project work of £7864.
Has an Asset register been submitted, up to date and concurring with the Annual Report (section 2, box 9)?	Met	Matching.
Have financial and other risk assessments been undertaken? Date and minute number checked?	Met	Reviewed and updated 19 th June 2023 – Minute number - 11/06/23 AUDIT MATTERS – e.
Has the Joint Committee maintained an adequate level of insurance cover. Date and minute number checked?	Partially Met	Adequate level of insurance. Payment only minuted at 9/03/23 FINANCE AND AUDIT MATTERS – c. However good practice would require a specific minute agreeing the insurance decision and adequate cover agreed.
Is there evidence that the Joint Committee considers what legal powers it is using when contemplating undertaking activities?	Yes	No payments were found outside the rights set out in The Local Authorities' Cemeteries Order 1977.
Has the Joint Committee adopted financial regulations and a standing order?	Yes	Both reviewed 18 th June 2023 – minute number - 11/06/23 AUDIT MATTERS – e.

Activity	Checked	Comment/Report to Joint Committee
Is there a Joint Committee Minute recording the precept decision? Date and minute number checked?	Yes	Minute number - 8/09/23 BUDGET
Does the precept requirement result from an adequate budget?	Yes	Budget setting document reviewed. Reserves documented.
Was progress against budget regularly monitored? Were the reserves adequate?	Yes	Budget monitoring reports presented at every meeting.
Are receipts and payments properly recorded and linked to approvals? Spot checks carried out?	Yes	10 transactions spot checked against minutes and bank statements.
Has a separate record of VAT been kept in the accounts?	Yes	VAT detailed separately in accounts. Evidence of reclaim.
Has a separate record for Section 137 payments been maintained?	N/A	
Were periodic bank reconciliations properly carried out during the year?	Yes	Bank reconciliations conducted at every meeting.
Are all payments approved by the Joint Committee in accordance with financial regulations and recorded in the minutes?	Yes	10 transactions spot checked against minutes.
Have salaries to employees and allowances to members been paid in accordance with approvals?	Yes	Evidence received of proper deductions and associated payments.
Have Tax and National Insurance requirements been properly applied?		
Have you been provided with access to all documents requested?	Yes	All documents provided
Were you supplied with contact details for the Clerk and Chair – if requested?	Yes	Details available
Were terms of appointment as Internal Auditor made clear on appointment?	Yes	Engagement letter sent and evidence of discussion as a joint committee.
Were adequate explanations provided for any query or request for extra information?	Yes	Copies of bank reconciliation statements requested and provided.

I confirm that in acting as Internal Auditor for Bures Joint Cemetery Authority, I am wholly independent of the Joint Committee. I have carried out the above checks and been satisfied of the Joint Committee's position prior to completion of the Annual Return of Bures Joint Cemetery Authority.

Signed: - 

Dated: - 19/04/24