

## INTERNAL AUDIT CHECKLIST FOR UNSTONE PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2019

Further to the Internal Audit of Accounts I carried out on 3<sup>rd</sup> May 2019 I confirm that the annual audit was carried out in accordance with the suggested approach contained in the "Governance and Accountability for Smaller Authorities in England – A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements - March 2019". Page 3 of the 2018/19 AGAR form has been signed off accordingly.

Signed Brian Wood DMA

Date 3<sup>rd</sup> May 2019

<b>1. Book Keeping</b>			<b>Comments</b>
1.1	Ledger maintained and up to date?	Yes	
1.2	Arithmetic correct?	Yes	
1.3	Evidence of Internal Control?	Yes	
1.4	VAT evidence, recording and reclaimed?	Yes	
1.5	Payments in ledger supported by invoices, authorised and minuted?	Yes	
1.6	S137 separately recorded and within limits?	Yes	
1.7	S137 expenditure of direct benefit to electorate?	Yes	

<b>2. Due Process</b>			<b>Comments</b>
2.1	Standing Orders adopted since 2010?	Yes	
2.2	Standing Orders reviewed at annual meeting?	Yes	
2.3	Financial Regulations adopted?	Yes	
2.4	FRs properly tailored to council?	Yes	
2.5	Equal Opportunities policy adopted?	Yes	
2.6	RFO appointed?	Yes	
2.7	List of member interests held?	Yes	
2.8	Agendas signed, informative and displayed with 3 clear days' notice	Yes	
2.9	Purchasing authority defined in FRs?	Yes	
2.10	Legal powers identified in minutes and/or cashbook?	Yes	
2.11	Committee terms of reference exist and have been reviewed.	Yes	
2.12	Council/Councillors contact details on line	Yes	
2.13	Privacy Policy.	Yes	

<b>3. Risk Management</b>			<b>Comments</b>
3.1	Does scan of minutes reveal any unusual activity?	No	
3.2	Annual risk assessment carried out?	Yes	
3.3	Insurance cover appropriate and adequate?	Yes	
3.4	Evidence of annual insurance review?	Yes	
3.5	Internal financial controls documented and evidenced?	Yes	
3.6	Minutes initialled, each page identified and overall signed?	Yes	
3.7	Regular reporting and minuting of bank balance?	Yes	
3.8	S137 expenditure minuted?	Yes	

<b>4. Budget</b>			<b>Comments</b>
4.1	Annual budget to support precept?	Yes	
4.2	Has budget been discussed and adopted by council?	Yes	
4.3	Any reserves earmarked?	Yes	(Playground Equipment\)
4.4	Any unexplained variances from budget?	No)	
4.5	Precept demand correctly minuted?	Yes	

<b>5. Payroll – Clerk</b>			<b>Comments</b>
5.1	Contract of employment?	Yes	
5.2	Tax code issued / contracted out?	Yes	
5.3	PAYE / NI evidence?	Yes	
5.4	Has Council approved salary paid?	Yes	
5.5	Other payments reasonable and approved by council?	Yes	

<b>6. Payroll – Other Staff</b>			<b>Comments</b>
6.1	Contract of employment?	Yes	
6.2	Does council have public liability cover?	Yes	
6.3	Tax code(s) issued?	Yes	
6.4	Minimum wage paid?	Yes	
6.5	Complaints procedure in place?	Yes	

<b>7. Asset Control</b>			<b>Comments</b>
7.1	Does council keep a register of all material assets owned?	Yes	
7.2	Is asset register up to date?	Yes	
7.3	Value of individual assets included?	Yes	
7.4	Inspected for risk and H & S	Yes	

<b>8. Bank Reconciliations</b>			<b>Comments</b>
8.1	Is there a bank reconciliation for each account?	Yes	
8.2	Reconciliation carried out on receipt of statement?	Yes	
8.3	Any unexpected balancing entries in any reconciliation?	No	

<b>9. Year End Procedures</b>			<b>Comments</b>
9.1	Year-end accounts prepared on correct accounting basis?	Yes	
9.2	Bank statements and ledger reconcile?	Yes	
9.3	Underlying financial trail from records to presented accounts?	Yes	
9.4	Where appropriate, debtors and creditors properly recorded?	Yes	
9.5	Has council agreed, signed and minuted sections 1 & 2 of the annual return?	Yes	

<b>10. Miscellaneous</b>			<b>Comments</b>
10.1	Have points raised at the last audit been addressed?	N/A	
10.2	Has the council adopted a Code of Conduct since July 2012?	Yes	
10.3	Is eligibility for General Power of Competence properly evidenced?	N/A	
10.4	Are all electronic files backed up?	Yes	
10.5	Do arrangements for public inspection of council's records exist?	Yes	
10.6	Public Rights provision adopted ?	Yes	
10.7	Are Training records kept?	Yes	

<b>11. Charities</b>			<b>Comments</b>
11.1	Charities reported and accounted separately	N/A	

## NOTES

**The Clerk and/or RFO should certify the accounts before the full council approves them.**

**The Notice for the public inspection period must detail that it is for a single period of 30 working days and must include the first ten days of July (i.e. 03.06 – 12.07. or 01.7 – 09.08.)**

Payee invoice check	Chubb Fire and Security Ltd	Kompan Ltd
Ledger date	26.04.2018	28.02.2019
Item/Budget heading	Village Hall	Parish M/ce
Ref/cheque no.	BACS	BACS
Payment Minute Ref	90/18.1	198/18.2
Invoice value	£169.37	£29994.97
Minute value	£169.37	£29994.97
Cheque value	£169.37	£29994.97
Bank Statement value	£169.37	£29994.97
Timely payment	Yes	Yes
VAT recorded	Yes (£28.23)	Yes (£4999.16)
S137 recorded in ledger	N/A	N/A
S137 minuted	N/A	N/A
Notes		

<b>Annual Return (Page 5)</b>			
		Year ending 31 March 2018	Year ending 31 March 2019
		£	£
1	Balances brought forward	37091	32674
2	Annual precept	55299	58966
3	Total other receipts	30317	20656
4	Staff costs	36534	31447
5	Loan interest/capital repayments	0	0
6	Total other payments	53499	72963
7	Balances carried forward	32674	7886
8	Total cash and investments	32674	7886
9	Total fixed assets and long term investments and assets	716530	744240
10	Total borrowings	0	0
11	Section 4 annual return figures completed and cross referenced	Yes	Yes