

INTERNAL AUDIT CHECKLIST FOR UNSTONE PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2018

Further to the Internal Audit of Accounts I carried out on 27th April 2018 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 2018" and Page 3 of the 2017/18 Annual Return has been signed off accordingly.

Signed Brian Wood DMA

Date 27th April 2018

1. Book Keeping			Comments
1.1	Ledger maintained and up to date?	Yes	
1.2	Arithmetic correct?	Yes	
1.3	Evidence of Internal Control?	Yes	Monthly Bank Reconciliation
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	

2. Due Process			Comments
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	Purchase orders raised for all expenditure?	Yes	Email where necessary
2.10	Purchasing authority defined in FRs?	Yes	£500 delegation to Clerk and RFO
2.11	Legal powers identified in minutes and/or cashbook?	Yes	
2.12	Committee terms of reference exist and have been reviewed?	Yes	Reviewed annually

3. Risk Management			Comments
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	(Came and Co)
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	

4. Budget			Comments
4.1	Annual budget to support precept?	Yes	
4.2	Has budget been discussed and adopted by council?	Yes	
4.3	Any reserves earmarked?	No	
4.4	Any unexplained variances from budget?	No	
4.5	Precept demand correctly minuted?	Yes	

5. Payroll – Clerk			Comments
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	

6. Payroll – Other			Comments
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	

7. Asset Control			Comments
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	

8. Bank Reconciliations			Comments
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	

9. Year End Procedures			Comments
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	

10. Miscellaneous			Comments
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	

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

The Clerk and or RFO should certify the accounts before the full Council approves them on 17th May 2018.

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 (ie 04.06 – 13.7. or 2.7 – 10.8.)

Transaction Spot Check		
Check No	E D Steel Ltd	Ashley Travel
Ledger date	14.11.2017	22.06.2017
Item/Budget heading	Parish Maintenance	S 137
Ref/cheque no.	BACS	BACS
Order minute ref	Caretaker	E mail
Delivery evidence	Delivery Note	Visual
Payment minute ref	165/17	063/17
Invoice value	£39.66	£975.00
Minute value	£39.66	£975.00
Cheque value	£39.66	£975.00
Statement value	£39.66	£975.00
Timely payment	Yes 21.12.2017	Yes 20.07.2017
VAT recorded	Yes (£6.61)	N/A
S137 recorded in ledger	N/A	Yes
S137 minuted	N/A	Yes
Notes		

Annual Return (Page 3)			
		Year ending 31 March 2017	Year ending 31 March 2018
1	Balances brought forward	29130	37091
2	Annual precept	53031	55299
3	Total other receipts	21192	30317
4	Staff costs	36353	36534
5	Loan interest/capital repayments	0	0
6	Total other payments	29910	53499
7	Balances carried forward	37090	32674
8	Total cash and investments	37090	32674
9	Total fixed assets and long term assets	715155	716530
10	Total borrowings	0	0
11	Section 4 annual return figures completed and cross referenced	Yes	Yes