

INTERNAL AUDIT CHECKLIST FOR ALDERWASLEY PARISH COUNCIL FOR THE YEAR ENDING 31 MARCH 2017

Further to the Internal Audit of Accounts I carried out on 3rd May 2017 I confirm that the annual audit was carried out in accordance with the suggested approach contained in the "Governance and Accountability for Local Councils – A Practitioners Guide (England) March 2014" and Page 5 of the 2016/17 Annual Return has been signed off accordingly.

Signed Brian Wood DMA

Date 3rd May 2017

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	Bi-monthly Meeting check
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	Minute 48/16(b)
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	
2.10	Purchasing authority defined in FRs?	Yes	Clerk Delegation £500
2.11	Legal powers identified in minutes and/or cashbook?	Yes	
2.12	Committee terms of reference exist and have been reviewed?	Yes	

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	
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?	N/A	
6.2	Does council have public liability cover?	N/A	
6.3	Tax code(s) issued?	N/A	
6.4	Minimum wage paid?	N/A	
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?	Yes	
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	

Transaction Spot Check				
Check No	1	2	3	4
Ledger date	13.06.2016	07.06.16	15.11.2016	
Item/Budget heading	Web Site	Transparency Fund	S137	
Ref/cheque no.	478	473	487	
Order minute ref	21/16	12/16	41/16	
Delivery evidence	Web Site	Laptop	-	
Payment minute ref	2/46	12/16	41/16	
Invoice value	£660	£344.98	£18	
Minute value	£660	£344.98	£18	
Cheque value	£660	£344.98	£18	
Statement value	£660	£344.98	£18	
Timely payment	13.6.- 19.7.2016	28.03. -07.04.2016	11.11. – 15.11.2016	
VAT recorded	£110	£68.99	N/A	
S137 recorded in ledger	N/A	N/A	Yes	
S137 minuted	N/A	N/A	Yes	
Notes				

Annual Return (Page 3)			
		Year ending 31 March 2016	Year ending 31 March 2017
1	Balances brought forward	6222	7373
2	Annual precept	7200	7200
3	Total other receipts	1674	970
4	Staff costs	1847	2033
5	Loan interest/capital repayments	0	0
6	Total other payments	5876	5627
7	Balances carried forward	7373	7883
8	Total cash and investments	7373	7883
9	Total fixed assets and long term assets	567852	567852
10	Total borrowings	0	0
11	Section 4 annual return figures completed and cross referenced	Yes	Yes

Note

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 (ie 02.06 – 14.7.2016 or 1.7 – 11.8.2016)