

# INTERNAL AUDIT CHECKLIST FOR ALDERWASLEY PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2020

Further to the Internal Audit of Accounts I carried out on 2<sup>nd</sup> May 2020 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 4 of the 2018/19 AGAR form has been signed off accordingly.

Signed Brian Wood DMA

Date 2<sup>nd</sup> May 2020

<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 ?	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 for 6 Committees.?	Yes	
2.12	Council/Councillors contact details on line ?	Yes	
2.13	Privacy Policy on web site ?	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	
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</b>			<b>Comments</b>
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	

<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?	No	Awaiting Coronavirus instructions
9.6	Public Rights provision up to date ?	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 ?	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	
10.6	Public Rights Provision adopted?	Yes	
10.7	Complaints Procedure Adopted ?	Yes	
10.8	Are Training Records kept ?	Yes	
10.9	Website Accessibility Statement adopted	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 (ie 03.06 – 12.07. or 01.7 – 09.08.)**

Payee invoice check	2commune
Ledger date	21.05.2019
Item/Budget heading	Subs
Ref/cheque no.	539
Payment minute ref	11/19
Invoice value	£372.00
Minute value	£372.00
Cheque value	£372.00
Bank Statement value	£372.00
Timely payment	Yes
VAT recorded	Yes (£62.00)
S137 recorded in ledger	N/A
S137 minuted	N/A
Notes	

<b>Annual Return (Page 3)</b>			
		Year ending 31 March 2019	Year ending 31 March 2020
		£	£
1	Balances brought forward	8398	9646
2	Annual precept	7500	7500
3	Total other receipts	414	649
4	Staff costs	2130	2261
5	Loan interest/capital repayments	0	0
6	Total other payments	4536	9239
7	Balances carried forward	9646	6295
8	Total cash and investments	9646	6295
9	Total fixed assets and long term investments and assets	567852	567852
10	Total borrowings	0	0
11	Section 4 annual return figures completed and cross referenced	Yes	Yes

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To  
Rosemary Bridges  
Clerk to Alderwasley Parish Council

**INVOICE 20/20/02**

To: Independent Internal Audit of the 2019/2020 Alderwasley Parish Council Accounts on 2<sup>nd</sup> May  
2020

Audit of Accounts £37.50

**Total £37.50**

Cheque payable to B Wood at above address or Direct Debit to Nationwide Building Society Matlock  
Branch 07-04-36 Account No 46155164