

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

Further to the Internal Audit of Accounts I carried out on 27th April 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 27th April 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
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?	N/A	Nil 2016/7
1.7	S137 expenditure of direct benefit to electorate?	N/A	

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	2013
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	Where necessary
2.10	Purchasing authority defined in FRs?	Yes	Clerk delegation £50
2.11	Legal powers identified in minutes and/or cashbook?	Yes	
2.12	Committee terms of reference exist and have been reviewed?	N/A	

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?	N/A	

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 Minute 17/07

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 Feb 2016

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

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?	Yes
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

Transaction Spot Check	
Check No	1
Ledger date	12.05.16
Item/Budget heading	Insurance
Ref/cheque no.	146
Order minute ref	16/33
Delivery evidence	Policy
Payment minute ref	16/33
Invoice value	£150.78
Minute value	£150.78
Cheque value	£150.78
Statement value	£150.78
Timely payment	01.04.2016 – 12.05.2016
VAT recorded	N/A
S137 recorded in ledger	N/A
S137 minuted	N/A
Notes	

Annual Return (Page 3)		Year ending 31 March 2016	Year ending 31 March 2017
1	Balances brought forward	503	975
2	Annual precept	1650	1650
3	Total other receipts	343	100
4	Staff costs	977	905
5	Loan interest/capital repayments	0	0
6	Total other payments	544	327
7	Balances carried forward	975	1493
8	Total cash and investments	975	1493
9	Total fixed assets and long term assets	0	0
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 03.06 – 14.7.2016 or 1.7 – 11.8.2016