

Roxby & Risby Parish Council

Internal Audit

Checklist 2016/17

| | | | |
|---------------------------|--------------------------------|------------------------------|-----------|
| Name of Council | Roxby cum Risby Parish Council | Name of Clerk: | Jo Curtis |
| No. of councillors | 8 | Name of RFO | Jo Curtis |
| Quorum | 3 | Precept | 5526 |
| Electorate | 300 | Gross budgeted income | 7684 |

| 1. Book Keeping | | | |
|---|-----|----|-----------------|
| 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 | No | 606.10 to claim |
| 1.5. Payments in ledger supported by invoices, authorised and minuted? (see schedule) | Yes | | |
| 1.6. S137 separately recorded and within limits? | | No | none |
| 1.7. S137 expenditure of direct benefit to electorate? | | NA | Na |

| 2. Due Process | | | |
|--|-----|----|------------------|
| 2.1. Standing Orders adopted since 2013? | Yes | | |
| 2.2. Standing Orders reviewed at annual meeting? | Yes | | JULY 2016 |
| 2.3. Financial Regulations adopted? | Yes | | July 2016 |
| 2.4. FRs properly tailored to council? | Yes | | YES |
| 2.5. Equal Opportunities policy adopted? | | No | TO BE CONSIDERED |
| 2.6. Adequate internal controls for payments? | Yes | | |
| 2.7. List of member interests held? | Yes | | NLC WEBSITE LINK |
| 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 | | |
| 2.11. Legal powers identified in minutes and/or cashbook? | Yes | | |
| 2.12. Committee terms of reference exist and have been reviewed? | | NA | |

3. Risk Management

| | | | |
|---|-----|-----|---------------------|
| 3.1. Does scan of minutes reveal any unusual activity? | | No | |
| 3.2. Annual risk assessment carried out? | Yes | | NLC Report actioned |
| 3.3. Insurance cover appropriate and adequate? | Yes | | |
| 3.4. Evidence of annual insurance review? | Yes | | 01/06/17 |
| 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 | NONE |

4. Budget

| | | | |
|--|-----|----|--|
| 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 | | |

5. Payroll – Clerk

| | | | |
|---|-----|--|---------------|
| 5.1. Contract of employment? | Yes | | 2017/18 Rates |
| 5.2. Tax code issued / contracted out? | Yes | | VANL |
| 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 – No other employees

| | | | |
|--|-----|----|--|
| 6.1. Contract of employment? | Yes | No | |
| 6.2. Does council have public liability cover? | Yes | No | |
| 6.3. Tax code(s) issued? | Yes | No | |
| 6.4. Minimum wage paid? | Yes | No | |
| 6.5. Pension obligations met? | Yes | No | |
| 6.6. Complaints procedure in place? | Yes | No | |

7. Asset Control

| | | | |
|--|-----|----|---------------|
| 7.1. Does council keep a register of all material assets owned? | Yes | | |
| 7.2. Is asset register up to date? | Yes | No | Add comp etc |
| 7.3. Value of individual assets included? | Yes | | 31700 + |
| 7.4. Inspected for risk and up to date inspection records exist | Yes | No | TB Formalised |
| 7.5. Record of deeds, articles and land register references available? | Yes | | Tb checked |

8. Bank Reconciliations

| | | | |
|---|-----|----|--|
| 8.1. Is there a bank reconciliation for each account? | Yes | | |
| 8.2. Reconciliation carried out on receipt of statement? | Yes | | |
| 8.3. Any unexplained balancing entries in any reconciliation? | | No | |

9. Year End Procedures

| | | | |
|--|-----|----|---------------------------|
| 9.1. Year end accounts prepared on correct accounting basis? | Yes | | Rec/Pay |
| 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 | APCM 10 th MAY |

10. Miscellaneous

| | | | |
|--|-----|----|------------|
| 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 | | NLC |
| 10.3. Is eligibility for General Power of Competence properly evidenced? | | No | |
| 10.4. Are all electronic files backed up? | Yes | | Hard Drive |
| 10.5. Do arrangements for public inspection of council's records exist? | Yes | | |
| | | | |

Annual Return

| Part Completed | Year ending 31 March 2016 | Year ending 31 March 2017 |
|--|---------------------------|---------------------------|
| 1. Balances brought forward | 12408 | 13697 |
| 2. Annual precept | 5068 | 5526 |
| 3. Total other receipts | 1085 | |
| 4. Staff costs | 1628 | |
| 5. Loan interest/capital repayments | 0 | |
| 6. Total other payments | 3236 | |
| 7. Balances carried forward | 13697 | 14744 |
| 8. Total cash and investments | 13697 | 14744 |
| 9. Total fixed assets and long term assets | 31700 | |
| 10. Total borrowings | 0 | |

| | | |
|--|----------|-----------|
| Internal audit carried out by | BKBrooks | BK Brooks |
| Audit type (delete as appropriate) | | Annual |
| Date 25th April 2017 | | |

| For auditor's use only | |
|--|-----------------------------|
| Section 4 of Annual Return Form completed and signed | 25 th April 2017 |
| Report/letter sent to council | 29 th April 2017 |