

INTERNAL AUDIT CHECKLIST FOR MAYFIELD 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	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?	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	2016
2.3	Financial Regulations adopted?	Yes	2016
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	
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?	Yes	
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?	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	2	3
Ledger date	07.09.2016	09.09.2016	20.12.2016
Item/Budget heading	Audit	Footpath	Meeting Room
Ref/cheque no.	1563	1566	1576
Order minute ref	N/A	Telephone	Verbal
Delivery evidence	Report	Visual	Meeting
Payment minute ref	Minute 04/09	Minute 07/09	Minute 08/17
Invoice value	£120	£87.50	£60
Minute value	£120	£87.50	\$60
Cheque value	£120	£87.50	£60
Statement value	£120	£87.50	£60
Timely payment	05.08 – 07.09.2016	03.09 - 07.09.16	20.12.16 – 03.01.17
VAT recorded	£20	N/A	N/A
S137 recorded in ledger	N/A	N/A	N/A
S137 minuted	N/A	N/A	N/A
Notes			

Annual Return (Page 3)		RESTATED	
		Year ending 31 March 2016	Year ending 31 March 2017
1	Balances brought forward	6917	8691
2	Annual precept	10421	11566
3	Total other receipts	5463	1505
4	Staff costs	3266	2915
5	Loan interest/capital repayments	0	0
6	Total other payments	10845	4781
7	Balances carried forward	8691	14066
8	Total cash and investments	8691	14066
9	Total fixed assets and long term assets	13313	13313
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)

To:

Fiona Raistrick
Clerk to Mayfield Parish Council

INVOICE 18/17/74

To: Independent Internal Audit of the 2016/2017 Mayfield Parish Council Accounts on 27th April
2017

Audit of Accounts	£25.00
Mileage 1/3 rd 36 miles x60p	£7.20
Total	£.32.20

Cheque payable to B Wood
Argyll Cottage Old Hackney Lane Matlock Derbyshire DE4 2QL
Or Direct Debit to RBS Matlock 16-2521 Account No 12645763
Tel 01629 584716 (m) 07880978963