

# East Halton Parish Council

## Internal Audit

### Checklist 2017/18

<b>Name of Council</b>	East Halton Parish Council	<b>Name of Clerk:</b>	Patricia Wright (01/04/17)
<b>No. of councillors</b>	7 of 9	<b>Name of RFO</b>	Patricia Wright
<b>Quorum</b>	3	<b>Precept</b>	
<b>Electorate</b>	478	<b>Gross budgeted income</b>	£ 4,600 + Cemetery + Lot Grant

<b>1. Book Keeping</b>			
1.1. Ledger maintained and up to date?	Yes		
1.2. Arithmetic correct?	Yes		Cheq 263 to 301 - Not Located 309/318/323 Cancelled
1.3. Evidence of Internal Control?	Yes		
1.4. VAT evidence, recording and reclaimed?	Yes		Reclaimed 16/17 £ 592.85 18/08/17 17/18 £ 416 TBC
1.5. Payments in ledger supported by invoices, authorised and minuted? (see schedule)	Yes		
1.6. S137 separately recorded and within limits?		No	( £7.57 elector )
1.7. S137 expenditure of direct benefit to electorate?			

<b>2. Due Process</b>			
2.1. Standing Orders adopted since 2013?	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?		No	
2.6. Adequate internal controls for payments?	Yes		
2.7. List of member interests held?	Yes		NLC Website
2.8. Agendas signed, informative and displayed with 3 clear days' notice?	Yes		
2.9. Purchase orders raised for all expenditure?		No	
2.10. Purchasing authority defined in FRs?	Yes		
2.11. Legal powers identified in minutes and/or cashbook?		No	
2.12. Committee terms of reference exist and have been reviewed?	Yes		Pers. Com

### 3. Risk Management

3.1. Does scan of minutes reveal any unusual activity?	Yes		
3.2. Annual risk assessment carried out?		No	
3.3. Insurance cover appropriate and adequate?	Yes		Came Co £ 280 02/06
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

4.1. Annual budget to support precept?	Yes		£ 6,360
4.2. Has budget been discussed and adopted by council?	Yes		06/01/17 min 16.145
4.3. Any reserves earmarked?		No	
4.4. Any unexplained variances from budget?		No	
4.5. Precept demand correctly minuted?	Yes		

### 5. Payroll – Clerk

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		

### 7. Asset Control

7.1. Does council keep a register of all material assets owned?		No	Not located
7.2. Is asset register up to date?		No	Not located
7.3. Value of individual assets included?		No	Not located
7.4. Inspected for risk and up to date inspection records exist		No	Not located
7.5. Record of deeds, articles and land register references available?			? K Reddy Solicitors - Barton ?

### 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. Yearend 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	6 <sup>th</sup> July PCM

## 10. Miscellaneous

10.1. Have points raised at the last audit been addressed?			IA Finance only not Governance
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?		No	
10.5. Do arrangements for public inspection of council' records exist?	Yes		

## Annual Return

	Year ending 31 March 2017	Year ending 31 March 2018
1. Balances brought forward	22578	20981
2. Annual precept	4160	4777
3. Total other receipts	693	10802
4. Staff costs	1384	1308
5. Loan interest/capital repayments	0	0
6. Total other payments	5506	7618
7. Balances carried forward	20981	27634
8. Total cash and investments	20981	27634
9. Total fixed assets and long term assets	32283	32283
10. Total borrowings	0	0

Internal audit carried out by	<i>BK Brooks</i>	BK Brooks CiLCA
Audit type		Annual
Date		12 <sup>th</sup> June 2018

For auditor's use only	
Section 4 of Annual Return Form completed and signed	12 <sup>th</sup> June 2018
Report/letter sent to council	25 <sup>th</sup> June 2018