

INTERNAL AUDIT CHECKLIST FOR EGGINTON PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2018

Further to the Internal Audit of Accounts I carried out on 25th April 2018 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 2018" and Page 3 of the 2017/18 Annual Return has been signed off accordingly.

Signed Brian Wood DMA

Date 25th April 2018

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	
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	
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	Purchase orders raised for all expenditure?	Yes	Email 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	

