

INTERNAL AUDIT CHECKLIST FOR EGGINTON PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2019

Further to the Internal Audit of Accounts I carried out on 25th April 2019 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". Page 3 of the 2018/19 AGAR form has been signed off accordingly.

Signed Brian Wood DMA

Date 25th April 2019

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?	N/A	
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	
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	Purchasing authority defined in FRs?	Yes	
2.10	Legal powers identified in minutes and/or cashbook?	Yes	
2.11	Committee terms of reference exist for one Committee and have been reviewed .	Yes	
2.12	Council/Councillors contact details on line	Yes	
2.13	Privacy Policy	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?	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?	Yes	Play equipment
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 Staff			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?	N/A	

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	
10.6	Public Rights provision adopted ?	Yes	
10.7	Are Training records kept?	Yes	

11. Charities			Comments
11.1	Charities reported and accounted separately	N/A	

NOTES

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 (i.e. 03.06 – 12.07. or 01.7 – 09.08.)

Payee invoice check	SDDC
Ledger date	18.03.2019
Item/Budget heading	Maintenance
Ref/cheque no.	1374
Payment Minute Ref	19/27
Invoice value	£267.70
Minute value	£267.70
Cheque value	£267.70
Bank Statement value	£267.70
Timely payment	Yes
VAT recorded	Yes (£44.62)
S137 recorded in ledger	N/A
S137 minuted	N/A
Notes	

Annual Return (Page 5)			
		Year ending 31 March 2018	Year ending 31 March 2019
		£	£
1	Balances brought forward	32984	37711
2	Annual precept	10416	11215
3	Total other receipts	14025	9694
4	Staff costs	4015	5007
5	Loan interest/capital repayments	0	0
6	Total other payments	15699	8184
7	Balances carried forward	37711	45429
8	Total cash and investments	37711	45429
9	Total fixed assets and long term investments and assets	26920	27620
10	Total borrowings	0	0
11	Section 4 annual return figures completed and cross referenced	Yes	Yes