

Type of audit	Covering period	Date carried out
Final Review & Internal Audit	April 2014 to March 2015	11/5/15

Internal control	Suggested tests	Result
Proper bookkeeping	Is the cashbook maintained and up-to-date	Yes
	Is the cashbook arithmetically correct	Yes
	Is the cashbook regularly balanced	Yes, monthly
a) Standing orders and Financial Regulations adopted and applied; and b) Payments controls	Has the Council formally adopted standing orders and financial regulations	Yes. Existing SOs are used in conjunction with New Model SO issued by NALC in summer 2011. New Code of Conduct adopted 6/9/12. Amended 11/9/14 (M209.8) re: filming & recording of PC meetings.
	Has a Responsible Financial Officer been appointed with specified duties	Yes, the Clerk
	Have items or services above a de minimis amount been competitively purchased	Yes, as far as can be ascertained. Quotes for annual ground and other outside maintenance have been requested from contractors this year and annual contracts awarded.
	Are payments in the cashbook supported by invoices, authorised and minuted	Yes
	Has VAT on payments been identified, recorded and reclaimed	Yes. £3,997.79 to be reclaimed for the year.
	Is s137 expenditure separately recorded and within statutory limits	Yes
Risk management arrangements	Does a scan of the minutes identify any unusual financial activity	No.
	Do the minutes record the Council carrying out an annual risk assessment	An updated risk register has been prepared in March 2015. Last recorded annual Risk Assessment was carried out by the Council in February 2012. The Play Inspection Company performed an annual inspection of the Playing Field, its equipment and facilities – report dated 22/8/14. Overall the facilities were 'Low Risk'. Their report was received and discussed on 9/10/14 (M210.5). Their suggestions were implemented – remedial work was required. A quote was received and order placed 13/11/14 (M211.5)

	Is insurance cover appropriate and adequate	As far as can be ascertained. Asset Register last revised 31/3/15. Assets listed in Ins. Document. Renewed 1 st June 2014 with AON under an Agreement covering the 3 years (until May 2016).
	Are internal financial controls documented and regularly reviewed	Yes
Budgetary controls	Has the Council prepared an annual budget in support of its precept	Yes. 13/11/14 (M211.10) – draft budget for 2015/16 issued. First discussion. Outstanding issues – Parking scheme, potential devolved services, possible PC election in May2013 & tree works at Rec. Ground. Decision postponed. 11/12/14 (M212.12) – discussion, precept to be increased. 8/1/15 (M213.4) – Resolved to take on devolved powers from BCC from April 2015 with receipt of £2086.11. (M213.10) - precept set for 2015/16 at £38,250, an increase of 1.75%.
	Is actual expenditure against the budget regularly reported to the Council	Yes, expenditure against budget recorded regularly by Clerk.
	Are there any significant unexplained variances from the budget	No.
Income controls	Is income properly recorded and promptly banked	Yes
	Does the precept recorded in the cashbook agree to the District Council's notification	Yes. £38,771 including £1,771.09 Precept Grant. 8/5/14 £20,271 9/10/14 £18,500
	Are security controls over cash adequate and effective	Yes. Council/Chairperson approves all payments.
Petty cash procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts	Yes
	Is petty cash expenditure reported to each Council meeting	Yes
	Is petty cash reimbursement carried out regularly	Yes, monthly.
Payroll controls	Do salaries paid agree with those approved by the Council	Yes. Clerk has been employed by WWPC since Sept 09.

	Are other payments to the Clerk reasonable and approved by the Council	Yes. M199.5 10/10/13 – Agreement to increase Clerk’s salary from 1/4/14 to SCP37 on new pay scale. Pension increased after notification of pension contribution changed to 14.8% + £500 of employee salary from 1/4/14. Pension increased again in January 2015.
	Has PAYE/NIC been properly operated by the Council as an employer	Yes. NI and Council & Clerk’s own pension contributions paid each month to BCC. Clerk has a tax code that requires no tax to be paid from this employment.
Asset controls	Does the Council keep an asset register of all material assets owned	Yes.
	Are the Asset/Investments registers up-to-date	Yes. Last revised 31/3/15 with additional assets.
	Do asset insurance valuations agree with those in the asset register	Yes. Current valuation is £105,481. Insurance renewable 1st June each year.
Bank reconciliation	Is there bank reconciliation for each account	Yes
	Is bank reconciliation carried out regularly on the receipt of statements	Yes. Monthly
	Are there any unexplained balancing entries in any reconciliation	No
Year-end procedures	Are year-end accounts prepared on the correct accounting basis (Receipts & Payments/Income & Expenditure)	Yes (R&P). 2014/15 Year-end accounts prepared and sent to Counsellors. Approved at April meeting on 9/4/15 (M216.8).
	Do accounts agree with the cashbook	Yes.
	Is there an audit trail from underlying financial records to the accounts	Yes, invoices numbered and date of receipt recorded. Cheque numbers recorded.
	Where appropriate, have debtors and creditors been properly recorded.	Yes. None outstanding.

Notes:

- 1 burial this year – 8/1/15
M204.6 13/3/14 – Burial Ground fees increased from 1/4/14. (£300 burial, £175 burial of ashes). Rules & regulations updated with new fee structure.
- The Council has taken on Devolved Powers from BCC from 2015/16 onwards for grass cutting within the parish, receiving devolved income to arrange the service themselves.
- Quality Parish Council accreditation runs out in June 2015 (M213.8, 8/1/15). Council yet to decide what to do about this.
- Year End balance of £9,584.32. The new year 2015/16 will start with a balance of £13,582.11 including the VAT refund of £3,997.79.