

Type of audit	Covering period	Date carried out
Final Review & Internal Audit	April 2015 to March 2016	4/5/16

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. Revised Financial Regulations adopted 11/6/15 (M218.9).
	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 was reclaimed for the FY 2014/15. £2827.79 to be reclaimed for 2015/16.
	Is s137 expenditure separately recorded and within statutory limits	Yes – Poppy wreaths recorded.
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 dated 10/4/15. 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 11/6/15. - Overall the facilities were 'Low Risk'. - Their report was received and discussed on 9/7/15 (M219.5). - The suggestions were implemented – minor remedial work was required. Clerk arranged for maintenance man to carry out. - Cllr. Cope has a copy of report &

		will monitor the equipment.
	Is insurance cover appropriate and adequate	As far as can be ascertained. Asset Register last revised 1/4/16. Asset List issued to Council 11/6/16 (M218.9). Assets listed in Ins. Document. Renewed 1 st June 2015 with Zurich which was perceived to be best value.
	Are internal financial controls documented and regularly reviewed	Yes
Budgetary controls	Has the Council prepared an annual budget in support of its precept	Yes. Budget for FY 2015/16 revised 14/5/15 due to savings on election budget - £2,500 to be spent on playground equipment (M217.10). 10/9/15 (M220.9) – draft budget for 2016/17 issued for consideration. 19/11/15 (M222.10) – Revised Draft Budget issued for discussion. 14/1/16 (M224.3) – precept set for 2015/16 at £40,500 with planned expenditure of £55,756.
	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. £38,250 Precept plus £1,498.34 Community Tax Support Grant (CTSG). - 24/4/15 - £19,125 received - 18/9/15 - £19,125 received. Devolved funds from WDC: 3/7/15 - £1,069.50 received (50% of FY 2015/16 devolved income 20/10/15 - £1,069.50 balance 15/16 29/3/16 - £2033.59 – 100% of devolved funds received for FY 2016/17.
	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. 14/1/16 (M224.7) Clerk paid annual retrospective payment of £500 working at home allowance. Also a retrospective overtime payment agreed for HS2 work. 10/3/16 (M226.8) Agreed to increase Clerk's salary by a 'point'.
	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 1/4/16 with additional assets, including a concrete table tennis table.
	Do asset insurance valuations agree with those in the asset register	Yes. Current valuation is £112,351. 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). 2015/16 Year-end accounts prepared and sent to Counsellors. Presented at April meeting on 14/4/16 (M227.5). To be approved at June meeting.
	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:

- 4 deaths registered this year – (00040 – 00043). £465 fees for 1 burial (£300 & 2 internments (£75 (old price) & £90).
- 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 ran out in June 2015 (M213.8, 8/1/15). Council resolved (M220.8) 10/10/15 to discontinue participating in the Local Council Award Scheme as cost but no benefit was identified.
- Year End balance of £13,942.75.