

## INTERNAL AUDIT CHECKLIST FOR FRADLEY AND STREETHAY PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2020

Further to the Internal Audit of Accounts I carried out on 4<sup>th</sup> May 2020 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 2019". Page 4 of the 2018/19 AGAR form has been signed off accordingly.

Signed Brian Wood DMA

Date 4<sup>th</sup> May 2020

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 ?	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 and have been reviewed for Committees.?	Yes	
2.12	Council/Councillors contact details on line ?	Yes	
2.13	Privacy Policy on web site ?	Yes	

10

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	£137 expenditure minuted?	Yes	

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	
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			Comments
6.1	Contract of employment?	Yes	
6.2	Does council have public liability cover?	Yes	
6.3	Tax code(s) issued?	Yes	
6.4	Minimum wage paid?	Yes	
6.5	Complaints procedure in place?	Yes	

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?	No	Awaiting Coronavirus instructions
9.6	Public Rights provision up to date ?	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 ?	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	Complaints Procedure Adopted ?	Yes	
10.8	Are Training Records kept ?	Yes	
10.9	Website Accessibility Statement adopted	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 (ie 03.06 – 12.07. or 01.7 – 09.08.)

Payee invoice check	Scribe Software	SJL Landscapes
Ledger date	(158) 12.11.2019	(215) 21.02.2020
Item/Budget heading	Subscriptions	Landscaping
Ref/cheque no.	101259	101297
Payment minute ref	52/2019 (b)	91/2020
Invoice value	£416.40	£2021.59
Minute value	£416.40	£2021.59
Cheque value	£416.40	£2021.59
Bank Statement value	£416.40	£2021.59
Timely payment	Yes	Yes
VAT recorded	Yes (£69.40)	Yes (£336.93)
S137 recorded in ledger	N/A	N/A
S137 minuted	N/A	N/A
Notes		

Annual Return (Page 3)		Year ending 31 March 2019	Year ending 31 March 2020
		£	£
1	Balances brought forward	153536	114998
2	Annual precept	74730	98958
3	Total other receipts	18790	32258
4	Staff costs	27926	46892
5	Loan interest/capital repayments	0	0
6	Total other payments	104132	86532
7	Balances carried forward	114998	112790
8	Total cash and investments	114998	112790
9	Total fixed assets and long term investments and assets	49486	558137
10	Total borrowings	0	0
11	Section 4 annual return figures completed and cross referenced	Yes	Yes