

# INTERNAL AUDIT FOR

VISIT MADE 2ND May 2017

INTERNAL CONTROL	TEST UNDERTAKEN	RESULT	TEST DATE
Proper Bookkeeping	Is the cashbook maintained & up to date?	YES	02-May
	Is the cashbook arithmetically correct?	YES	02-May
	Is the cashbook regularly balanced?	YES	02-May
Standing Orders & Financial Regulations	Has the Council formally adopted Sos & FRs	YES	02-May
	Has the RFO been appointed with specific duties	YES	02-May
	Have items or services above the de minimus amount been competitively purchased	YES	02-May
and Payment controls	Are payments in Cashbook supported by invoices, authorised & minuted	YES	02-May
	Has VAT on payments been identified, recorded & reclaimed	YES	02-May
	Is S137 expenditure separately recorded & within statutory limits	YES	02-May
Risk Management arrangements	Does a review of the minutes identify any unusual financial activity	NO	02-May
	Do minutes record Council carrying out an annual risk assessment	YES	02-May
	Is insurance cover appropriate & adequate	YES	02-May
	Are internal financial controls documented and regularly reviewed	YES	02-May
Budgetary Controls	Has the Council prepared an annual budget in support of its precept	YES	02-May
	Is actual expenditure against the budget regularly reported to Council	YES	02-May
	Are there any significant unexplained variances from the budget	NO	02-May
Income Controls	Is income properly recorded & promptly banked	YES	02-May
	Does the precept recorded agree to the Council Tax Authority notification	YES	02-May
	Are security controls over cash & near-cash adequate & effective	YES	02-May
Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoice/receipt	Y/N	Not Applicable
	Is Petty Cash expenditure reported to each Council meeting	Y/N	
	Is Petty Cash reimbursement carried out regularly	Y/N	
Payroll Controls	Do all employees have contract of employment with clear terms & conditions	YES	02-May
	Do salaries paid agree with those approved by the Council	YES	02-May
	Are other payments to employees reasonable and appro. by Council	YES	02-May
	Have PAYE/NIC been properly operated by Council as an employer	YES	02-May
Asset Controls	Does the Council maintain a Register of all assets owned or in its care	YES	02-May
	Are the Assets and investment registers up to date	YES	02-May
	Do asset insurance valuations agree with those in the assets register	YES	02-May
Bank Reconciliation	Is there a bank reconciliation for each account	YES	02-May
	Is a bank reconciliation carried out regularly and in a timely fashion	YES	02-May
	Are there any unexplained balancing entries in any reconciliation	NO	02-May
Year - end procedures	Are year end accounts prepared on the correct accounting basis (R & P or I & E)	YES	02-May
	Do accounts agree with the cash book	YES	02-May
	Is there an audit trail from the underlying financial records to the accounts	YES	02-May
	Where appropriate, have debtors & creditors been properly recorded	YES	02-May



**COMMENTS/RECOMMENDATIONS RESULTING  
FROM THE INTERNAL AUDIT**

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**COMMENTS/NOTES**

As always, records are meticulously maintained and presented which makes completion of the Internal Audit very straightforward

During these reviews the Council has demonstrated that it has fulfilled its obligations with regard to budget planning, risk assessment, insurance and its statutory obligations towards its staff.

A review of the minutes and raw documents has not revealed any unusual financial activity.

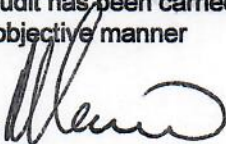
Variences on the Annual Return can be fully explained.

**RECOMMENDATIONS**

NONE

I hereby declare that the Internal Audit has been carried out according to published guidelines and has been conducted in an independent and objective manner

Kevin Shaw  
Internal Auditor



Date: 3rd May 2017