INTERNAL AUDIT SERVICE FOR STAINTON PARISH COUNCIL 2019 - 2020

There are **NO** significant problem areas indeed the Accounts are very carefully and logically presented.

Questions which were identified and need addressing:

1. It is noted that A & D Garden Services appear to provide "Value for Money" for the Parish Council and that the service was won by competitive tender and suitably appointed. However, although payments are requested by e-mail and are sanctioned by the Parish Council (including authorised signatories) it is better practice to request a formal invoice for each application for payment for openness and clarity.

   The Invoice should contain the business, its address and contacts and the nature of the service provided alongside the fee as agreed.

Comments and Advice:

1. Minutes of meeting should reflect that the Parish Council has both seen and acted upon any recommendations by the Auditor and must also demonstrate that the Internal Auditor has been re-appointed for the following year, or another auditor has been appointed in his place.

   I have appended my report with concluding Invoice and I am happy to say that the above are only for guidance and on the basis of materiality no errors were found and the processes very easy to follow.

   Andrew Bosmans
   Approved SLCC Internal Auditor

INTERNAL AUDIT SERVICE FOR STAINTON PARISH COUNCIL

AUDIT PROGRAMME – PERIOD ENDING : 31 MARCH 2020

I certify that I have carried out the tests detailed below in accordance with the suggested approach contained in the 2011 edition of "Governance and Accountability in Local Councils in England and Wales – A Practitioners Guide".

Signed...Date 20/6/2020

Name & qualifications MR. ANDREW BOSMANS BA.(HONS) APPROVED SLCC INTERNAL AUDITOR

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Previous Internal Audit Report	Do the minutes record that Council has considered the Internal Audit Report for the previous year and the matters arising addressed?		✓	REQUESTED PUT RIGHT IN FUTURE
Proper bookkeeping	Is the cashbook maintained and up to date?	✓		
	Is the cashbook arithmetically correct?	✓		
	Is the cashbook regularly balanced?	✓		
Standing Orders and Financial Regulations	Has the Council formally adopted Standing Orders and Financial Regulations?	✓		RECENT NEW FIN. REGS
	Has a Responsible Financial Officer been appointed?	✓		
	Have items or services above a de minimis amount been competitively purchased?	✓		
	Are payments in the cashbook supported by invoices and have they been authorised and minuted?	✓		
	Has VAT on payments been identified, recorded and reclaimed?	✓		CLAIMED
	Is Section 137 expenditure separately recorded and within statutory limits?		✓	NO 137
Risk Management Arrangements	Does a scan of the minutes identify any unusual activity?		✓	

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Risk Management Arrangements (contd)	Do the minutes record the Council carrying out an annual risk assessment?	✓		
	Is insurance cover appropriate and adequate?	✓		
	Are internal financial controls documented and regularly reviewed?	✓		
Budgetary Controls	Has the Council prepared an annual budget in support of its precept?	✓		WELL APPRAISED & JUSTIFIED
	Is actual expenditure against the budget regularly reported to Council?	✓		
	Are any significant variances from budget explained?	✓		
Income Controls	Is income properly recorded and promptly banked?	✓		
	Does the precept recorded in the cashbook agree to the Council Tax Authority's notification?	✓		
	Are security controls over cash adequate and effective?	✓		
Petty Cash Procedures	Is petty cash spent recorded, and supported by receipts?			
	Is petty cash expenditure reported to each Council Meeting?			NO PETTY CASH
	Is petty cash reimbursement carried out regularly?			
Payroll Controls	Do salaries paid agree with those approved by Council?	✓		CONSISTENT
	Are any other payments to the Clerk/other staff reasonable and approved by Council?	✓		

INTERNAL AUDIT SERVICE FOR STAINTON PARISH COUNCIL

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Payroll Controls (contd)	Has PAYE/NIC been properly operated by the Council as an employer?	d		
	Do all employees have contracts of employment with clear terms + conditions?	d		
Assets Controls	Does the Council keep an Assets Register of all material assets owned?	d		
	Are the Assets & Investments Register up to date?	d		
	Do asset insurance valuations agree with those in the Asset Register?	d		
Bank Reconciliation	Is there bank reconciliation for each bank account?	d		
	Is the bank reconciliation carried out regularly on the receipt of statements?	d		
	Are there any unexplained balancing entries in any reconciliation?		d	
	Is the value of investments summarised on the reconciliation?	d		
Year-End Procedures	Are year-end accounts prepared on the correct accounting basis?	d		
	Do accounts agree with the cashbook?	d		
	Is there an audit trail from underlying financial records to the accounts?	d		
	Where appropriate, have debtors and creditors been properly recorded?			NOT APPLICABLE