

ANNUAL INTERNAL AUDIT – Irthington PC 2020-20

SUBJECT	TEST	SATISFACTORY?	NOTES	REPLY
Standing Orders	<p>1. Has the Council Committee formally adopted standing orders and financial regulations?</p> <p>2. Have levels of delegation been correctly authorised?</p> <p>3. Have items or services above a deminimis amount been competitively purchased?</p>	<p>✓</p> <p>✓</p> <p>✓</p>	<p>January 2021 meeting.</p> <p>Multiple quotes for fencing repairs @ website</p>	
Risk management arrangements	<p>1. Do the minutes record the Council carrying out annual risk assessments?</p> <p>2. Are financial controls documented and regularly reviewed?</p>	<p>✓</p> <p>✓</p>		
Income controls	<p>1. Does the precept recorded in the cash-book agree to the District Council's notification?</p> <p>2. Are security controls over cash adequate and effective?</p>	<p>✓</p> <p>✓</p>		
Budgetary Controls	<p>1. Has the Council prepared an annual budget in support of its plans?</p>	<p>✓</p>		
Payroll Controls	<p>1. Do salaries paid agree with those approved by the Council?</p> <p>2. Are other payments to the Clerk reasonable and approved by the Council?</p> <p>3. Has PAYE/NIC been properly operated by the Council?</p>	<p>✓</p> <p>✓</p> <p>✓</p>	<p>N/A</p>	

<p>Assets Control</p>	<p>1. Are the Assets/Property Registers up to date?</p> <p>2. Is insurance cover appropriate and adequate?</p>	<p>✓</p> <p>✓</p>	<p>Seen</p> <p>Seen.</p>	
<p>Year End Procedures</p>	<p>1. Are year-end accounts prepared on the correct accounting basis?</p> <p>2. Do accounts agree with the cash book?</p> <p>3. Is there an audit trail from underlying financial records?</p>	<p>✓</p> <p>✓</p> <p>✓</p>		
<p>Bookkeeping</p>	<p>1. Is the cash book maintained & up to date?</p> <p>2. Is the cash book arithmetically correct?</p> <p>3. Is the cash book regularly balanced?</p> <p>4. Are receipts & invoices easily identified in cash book?</p> <p>5. Are there vouchers for all transactions?</p>	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>		
<p>Payment Controls</p>	<p>1. Are payments in the cash book supported by invoices, authorisation (person or minutes)?</p> <p>2. Is s137 expenditure separately recorded and within statutory limits?</p>	<p>✓</p> <p>✓</p>	<p>None this year.</p>	
<p>Transparency Code</p>	<p>1. Are all documents to conform with the data transparency code listed on the PC website</p>	<p>✓</p>		

Risk Management Arrangements	1. Does a scan of the minutes identify any unusual financial activity?	✓	No unusual activity	
Statement of Account	1. Is the monthly statement of account presented to the Council?	✓	Monthly meetings.	
Budgetary Controls	1. Is actual expenditure against the budget regularly reported to the Council?	✓	Quarterly.	
	2. Are there any significant variances from the budget? Have these been explained?	✓	None	
Income Controls	1. Is income properly recorded and promptly banked?	✓		
Petty Cash Procedures	1. Is all petty cash spent recorded and supported by invoices/receipts? 2. Is petty cash expenditure reported to each Council meeting?	N/A		
Bank Reconciliation	1. Is bank reconciliation carried out regularly on the receipt of statements? (Monthly and by someone other than the Clerk)	✓		
	2. Are there any unexplained balancing entries in any reconciliation?	✓	None.	
Software Control	1. Are back up disks used? Where are they stored?	✓	Word - one Drive Excel - USB.	

Prepared By Internal Auditor.....*J Batey*.....

Date *28/04/21*....

Replies approved by..... Council member

Date.....

.....(signature)