

Thornton Curtis Parish Council

Internal Audit

Checklist 2017/18

Name of Council	Thornton Curtis Parish Council	Name of Clerk:	Patricia Wright (01/04/17)
No. of councillors	7	Name of RFO	Patricia Wright
Quorum	3	Precept	2473 + 141 = 2614
Electorate	235	Gross budgeted income	2917

1. Book Keeping			
1.1. Ledger maintained and up to date?	Yes		
1.2. Arithmetic correct?	Yes		
1.3. Evidence of Internal Control?		No	
1.4. VAT evidence, recording and reclaimed?	Yes		Reclaimed £ 193.41 13.06.17
1.5. Payments in ledger supported by invoices, authorised and minuted? (see schedule)	Yes		
1.6. S137 separately recorded and within limits?		No	NONE @ £ 7.57
1.7. S137 expenditure of direct benefit to electorate?			N/A

2. Due Process			
2.1. Standing Orders adopted since 2013?	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. Adequate internal controls for payments?	Yes		Barclays Electronic Banking
2.7. List of member interests held?	Yes		NLC Website
2.8. Agendas signed, informative and displayed with 3 clear days' notice?	Yes		
2.9. Purchase orders raised for all expenditure?			N/A
2.10. Purchasing authority defined in FRs?	Yes		
2.11. Legal powers identified in minutes and/or cashbook?		No	
2.12. Committee terms of reference exist and have been reviewed?			NONE

3. Risk Management

3.1. Does scan of minutes reveal any unusual activity?	Yes		Min 4 – APCM 2018 To Resolve the Minutes of the Annual Meeting held on 2nd May 2017. This should have been at July PM 2017
3.2. Annual risk assessment carried out?		No	
3.3. Insurance cover appropriate and adequate?	Yes		AON £ 316.52 01/06
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. S137 expenditure minuted?			N/A

4. Budget

4.1. Annual budget to support precept?	Yes		06/03/17
4.2. Has budget been discussed and adopted by council?	Yes		
4.3. Any reserves earmarked?		No	
4.4. Any unexplained variances from budget?		No	
4.5. Precept demand correctly minuted?	Yes		

5. Payroll – Clerk

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		

7. Asset Control To be fully reviewed

7.1. Does council keep a register of all material assets owned?		No	Update NB = Benches
7.2. Is asset register up to date?		No	
7.3. Value of individual assets included?		No	
7.4. Inspected for risk and up to date inspection records exist		N0	
7.5. Record of deeds, articles and land register references available?			N/A

8. Bank Reconciliations

8.1. Is there a bank reconciliation for each account?	Yes		
8.2. Reconciliation carried out on receipt of statement?	Yes		
8.3. Any unexplained balancing entries in any reconciliation?		No	

9. Year End Procedures

9.1. Yearend 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?	Yes		3 rd July PCM

10. Miscellaneous

10.1. Have points raised at the last audit been addressed?			
10.2. Has the council adopted a Code of Conduct since July 2012	Yes		NLC
10.3. Is eligibility for General Power of Competence properly evidenced?		No	
10.4. Are all electronic files backed up?		No	
10.5. Do arrangements for public inspection of council' records exist?	Yes		

Annual Return

	Year ending 31 March 2017	Year ending 31 March 2018
1. Balances brought forward	1405	2325
2. Annual precept	2473	2473
3. Total other receipts	1134	434
4. Staff costs	432	608
5. Loan interest/capital repayments	0	0
6. Total other payments	2255	2146
7. Balances carried forward	2325	3105
8. Total cash and investments	2325	3105
9. Total fixed assets and long term assets	0	0
10. Total borrowings	0	0

Internal audit carried out by	<i>BK Brooks</i>	BK Brooks
Audit type		Annual
Date		15 th May 2018

For auditor's use only	
Section 4 of Annual Return Form completed and signed	15 th May 2018
Report/letter sent to council	23 rd May 2018