

## **INTERNAL AUDIT SERVICE FOR HARTINGTON NETHER QUARTER PARISH COUNCIL 2014/15**

Further to the Internal Audit of Accounts I carried out on 14 May I confirm that the audit was carried out in accordance with the suggested approach contained in the "Governance and Accountability for Local Councils – A Practitioners Guide (England ) March 2014" and Page 5 of the Annual Return has been signed off accordingly.

Signed Brian Wood DMA

Date 14 May 2015

1 Internal Control	2 Tests	3 Yes/No	4 Comments
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?	Yes	May 2015
Proper bookkeeping	Is the ledger/database maintained with up to date - payment date, payee and amount.(and backed-up)	Yes	
	Is the ledger/database arithmetically correct?	Yes	
	Is the cashbook regularly balanced? Bank Statement check.	Yes	
Standing Orders and Financial Regulations	Has the Council formally adopted Standing Orders and Financial Regulations? When reviewed?	Yes	May 2015
	Has a responsible Financial Officer been appointed?	Yes	
	Have items or services above a de minimis amount been competitively purchased?	Yes	
	Are payments in the cashbook supported by invoices and have they been authorised and minuted? Income vouchers.	Yes	
	Has VAT on payments been identified, recorded and reclaimed?	Yes	
	Is Section 137 expenditure separately recorded and within statutory limits?	Yes	
	Other legal powers identified.	Yes	

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Risk Management Arrangements	Do the minutes identify any unusual activity?	No	
	Do the minutes record the Council carrying out an annual risk assessment?	Yes	
	Is insurance cover appropriate and adequate?	Yes	
	Are internal financial controls documented and regularly reviewed?	Yes	
Budgetary Controls	Has the Council prepared an annual budget in support of its precept?	Yes	
	Is the actual expenditure against the budget regularly reported to Council?	Yes	
	Are there any significant unexplained variances from budget?	No	
Income Controls	Is income properly recorded and promptly banked?	Yes	
	Does the precept recorded in the cashbook agree to the District council's notification?	Yes	
	Are security controls over cash adequate and effective?	Yes	
Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	N/A	No Petty Cash
	Is petty cash expenditure reported to Council?	N/A	
	Is petty cash reimbursement carried out regularly?	N/A	

1 Internal Control	2 Tests	3 Yes /No	4 Comments
Payroll Controls	Do salaries paid agree with those approved by Council?	Yes	
	Are other payments to the Clerk reasonable and approved by council?	Yes	
	Has PAYE/NIC been properly operated by the Council as an employer?	Yes	
Assets Controls	Does the Council keep an Assets Register of all material assets owned?	Yes	
	Is the Register up to date?	Yes	
	Do asset insurance valuations agree with those in the Register?	Yes	
Bank Reconciliation	Is there a bank reconciliation for each bank account?	Yes	
	Is the bank reconciliation carried out regularly on the receipt of statements?	Yes	
	Are there any unexplained balancing entries in any reconciliation?	No	
Year End Procedures	Are the year end accounts prepared on the correct accounting basis?	Yes	
	Do accounts agree with the ledger/database?	Yes	
	Is there an audit trail from underlying financial records to the accounts?	Yes	
	Where appropriate, have debtors and creditors been properly recorded?	Yes	