

Internal Audit Check

Burrough Green Parish Council – y/e 31 March 2017

A Appropriate books of account have been properly kept throughout the year

Check cash book properly written up and balanced	Cash book kept on simple spreadsheet. First quarter entries checked	1
Verify selection of items against bank statement	All Q1 entries checked	1

B The Council's Financial Regulations have been met

Standing Orders formally adopted and correspond to the latest good practice	Standing Orders based on model reviewed 16 July 2016	1
Financial Regulations formally adopted and correspond to the latest good practice	Latest version adopted	1
RFO appointed and clear duties listed	Clerk is RFO	1
Check selection of large or unusual purchases to ensure FRs followed	SWARCO traffic sign. Two suppliers gave quotations. Council approved purchase 26 September 2016	1

B Payments were supported by invoices, expenditure was approved and VAT properly accounted for

Check selection of payments to ensure properly authorised.	Q1 payments checked and in order	1
Check vouchers relating to above	All in order	1
Check VAT has been properly accounted for (for income, see below)	VAT not analysed for payment to PlaySafety. Invoice not received so being chased	1
Additionally check random selection of large payments in cash book	Payment for speed sign checked	1
If electronic banking is used ensure that proper procedures are in place as provided for in the new model Financial Regulations.	Not used	-

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Check any s137 for amount, validity	Total donations of £725. Note that recent advice from CAPLC suggests that donations to Parish Churches are unlawful.	2
Check VAT reclaim(s) during the year or, if Council is registered, check that VAT returns correspond with the underlying records.	VAT not yet reclaimed for the year. In progress	2
C The Council assessed the significant risks to achieving its objectives and had adequate arrangements to manage these		
Formal risk assessment documents available for inspection	Comprehensive documentation	1
Do the minutes record the council carrying out an annual risk assessment?	Reviewed March 2017	1
Is the insurance cover appropriate and adequate – see also H below	Standard policy through Came & Company	1
Are internal financial controls documented and reviewed?	Financial regulations cover this	1
D The annual precept requirement resulted from an adequate budgetary process		
Has the Council prepared an annual budget in support of its precept?	Budget set 30 November 2015.	1
Is the precept based upon realistic assumptions including evaluation of required balances?	Balances appear to be quite high but they are earmarked for specific projects	1
D Progress against the budget was regularly monitored and reserves were appropriate		
Review existence and adequacy of budgetary reports	Budget report reviewed six monthly.	1
Are there any significant unexplained variances?	None identified	1

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E Expected income was fully received, based upon correct prices, properly recorded and promptly banked; and VAT was properly accounted for

Precept paid as requested and banked properly	Paid by BACS	1
Is other income properly accounted for and are adequate procedures in place?	None apart from Grass Cutting grants	1
If appropriate, is the Council VAT registered and, if so, is VAT being properly charged?	Not registered	1

F Petty cash payments were properly supported by receipts, expenditure was approved and VAT properly accounted for

Is all petty cash expenditure supported by VAT receipts?	None	
Is petty cash expenditure regularly reported back to the Council?		
Is reimbursement carried out regularly?		

G Salaries to employees and allowances to members were paid in accordance with council approvals

Do all employees have properly drawn up contracts of employment?	No change	1
Has the Council approved all salaries and do payments correspond with these decisions?	Reviwed and approved July 2016. Council approves all salary payments	1
Are other payments (e.g. expense payments) reasonable and properly approved?	As above.	1

G PAYE and NI requirements were properly applied

Check PAYE and NI. Alternatively, if a bureau is used, check the records of payments.	All processing carried out by SALC.	1
Check end of year returns or, if a bureau is used, check that the documentation is in order.	All carried out by SALC	1

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H Asset and investment registers were complete and accurate and properly maintained

Does the Council have an Asset Register and is it regularly maintained?	Asset register properly kept	1
Ensure assets purchased during year (see minutes) are recorded	SID added	1
Do asset insurance values correspond to values in the asset register?	Cover seems adequate	1

I Periodic and year-end bank account reconciliations were properly carried out

Check for regular (monthly / quarterly) bank reconciliations for all accounts	Bimonthly reconciliations presented to Council and signed by Chairman.	1
Are reconciliations accurate and do they contain no unexplained items?	No issues	1
Are investments recorded on the reconciliations?	None	-

J Year-end accounts were prepared on the correct accounting basis, agreed with cash book, were supported by an adequate audit trail from underlying records

Are year-end accounts produced on the correct basis R&P or I&E)?	R&P	1
Verify accounts to cash book	Correct	1
Is there an audit trail from underlying financial records to the accounts? (I&E only)	N/A	
Verify debtors and creditors (I&E only)	N/A	

Levels of assurance: 1 – high, 2 – substantial, 3 – limited, 4 – minimal, n/c – not covered at this visit

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