

## Internal Audit Check

### Burrough Green Parish Council – y/e 31 March 2015

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

Check cash book properly written up and balanced	Cash book on spreadsheet. May to July entries checked.	1
Verify selection of items against bank statement	May to July entries matched	1

#### **B The Council's Financial Regulations have been met**

Standing Orders formally adopted and correspond to the latest good practice	New version adopted July 2014	1
Financial Regulations formally adopted and correspond to the latest good practice	As above	1
Has the Council considered the provisions of Appendix 10 of the Practitioners Guide 214 (Safeguarding Public Money)?	Not as yet	
RFO appointed and clear duties listed	V Bright on maternity eave. R Stone properly appointed as acting Clrk & RFO	1
Check selection of large or unusual purchases to ensure FRs followed	No payments above £1,000	-

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

Check selection of payments to ensure properly authorised.	Minutes of meetings show ceques for May-July properly approved	1
Check vouchers relating to above	All invoices seen	1
Check VAT has been properly accounted for (for income, see below)	Analysed in separate column	1
Additionally check random selection of large payments in cash book	None	-

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If electronic banking is used ensure that proper procedures are in place as provided for in the new model Financial Regulations.	N/A	-
Check any s137 for amount, validity	Small amounts properly incurred	1
Check VAT reclaim(s) during the year or, if Council is registered, check that VAT returns correspond with the underlying records.	One claim made in the year (includes some VAT from 2013-14)	1
<b>C The Council assessed the significant risks to achieving its objectives and had adequate arrangements to manage these</b>		
Formal risk assessment documents available for inspection	Financial documents adopted July 2014. Regular inspections of assets carried out quarterly	1
Do the minutes record the council carrying out an annual risk assessment?	Reported to PC	1
Is the insurance cover appropriate and adequate – see also H below	General inspection indicates that there are no issues apart from those pointed out below.	2
Are internal financial controls documented and reviewed?	FRs cover this	1
<b>D The annual precept requirement resulted from an adequate budgetary process</b>		
Has the Council prepared an annual budget in support of its precept?		
Is the precept based upon realistic assumptions including evaluation of required balances?		
<b>D Progress against the budget was regularly monitored and reserves were appropriate</b>		
Review existence and adequacy of budgetary reports	List of payments + budget figure circulated to each meeting	1
Are there any significant unexplained variances?	None	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?	Small number of grants, bank interest and LCSS payment	1
If appropriate, is the Council VAT registered and, if so, is VAT being properly charged?	N/A	-

#### **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?	Contract in standard form signed in January 2014.	1
Has the Council approved all salaries and do payments correspond with these decisions?	Clerk's salary increased by Council at July meeting. R Stone appointed as interim Clrk and this was approved at the meeting on 25 November 2014	1
Are other payments (e.g. expense payments) reasonable and properly approved?	Mileage and use of home agreed	1

#### **G PAYE and NI requirements were properly applied**

Check PAYE and NI records including P11, P46 or P45, notices of coding, etc. Alternatively, if a bureau is used, check the records of payments.	Payroll operated by SALC. Records seen.	1
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Check end of year returns including P35, P14 or, if a bureau is used, check that the documentation is in order.	Clerk's P60 seen and in order.	1
<b>H Asset and investment registers were complete and accurate and properly maintained</b>		
Does the Council have an Asset Register and is it regularly maintained?	Asset register available for inspection	1
Ensure assets purchased during year (see minutes) are recorded	None	-
Do asset insurance values correspond to values in the asset register?	Some assets (e.g. bus shelters) are currently valued for insurance purposes at too low a value	2
<b>I Periodic and year-end bank account reconciliations were properly carried out</b>		
Check for regular (monthly / quarterly) bank reconciliations for all accounts	Monthly bank reconciliations seen; all in order. Final reconciliation correct.	2
Are reconciliations accurate and do they contain no unexplained items?	No issues	1
Are investments recorded on the reconciliations?	None	-
<b>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</b>		
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?	-	1
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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