

INTERNAL AUDIT CHECKLIST FOR BELPER TOWN COUNCIL FOR THE YEAR ENDING 31st MARCH 2018

Further to the Internal Audit of Accounts I carried out on 25th June 2018 I confirm that the annual audit I was carried out in accordance with the suggested approach contained in the "Governance and Accountability for Smaller Authorities in England – A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements - March 2018" and Page 3 of the 2017/18 Annual Return has been signed off accordingly.

Signed Brian Wood DMA

Date 25th June 2018

1. Book Keeping			Comments
1.1	Ledger maintained and up to date?	Yes	
1.2	Arithmetic correct?	Yes	
1.3	Evidence of Internal Control?	Yes	
1.4	VAT evidence, recording and reclaimed?	Yes	
1.5	Payments in ledger supported by invoices, authorised and minuted?	Yes	
1.6	S137 separately recorded and within limits?	Yes	
1.7	S137 expenditure of direct benefit to electorate?	Yes	

2. Due Process			Comments
2.1	Standing Orders adopted since 2010?	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	RFO appointed?	Yes	
2.7	List of member interests held?	Yes	
2.8	Agendas signed, informative and displayed with 3 clear days' notice	Yes	
2.9	Purchase orders raised for all expenditure?	Yes	
2.10	Purchasing authority defined in FRs?	Yes	
2.11	Legal powers identified in minutes and/or cashbook?	Yes	
2.12	Committee terms of reference exist and have been reviewed?	Yes	

3. Risk Management			Comments
3.1	Does scan of minutes reveal any unusual activity?	No	
3.2	Annual risk assessment carried out?	Yes	
3.3	Insurance cover appropriate and adequate?	Yes	
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?	Yes	

4. Budget			Comments
4.1	Annual budget to support precept?	Yes	
4.2	Has budget been discussed and adopted by council?	Yes	
4.3	Any reserves earmarked?	Yes	Tea Rooms and Car Park
4.4	Any unexplained variances from budget?	No	
4.5	Precept demand correctly minuted?	Yes	

5. Payroll – Clerk			Comments
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	

6. Payroll – Other			Comments
6.1	Contract of employment?	Yes	
6.2	Does council have public liability cover?	Yes	
6.3	Tax code(s) issued?	Yes	
6.4	Minimum wage paid?	Yes	
6.5	Complaints procedure in place?	Yes	

7. Asset Control			Comments
7.1	Does council keep a register of all material assets owned?	Yes	
7.2	Is asset register up to date?	Yes	
7.3	Value of individual assets included?	Yes	
7.4	Inspected for risk and H & S	Yes	

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

9. Year End Procedures			Comments
9.1	Year-end 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	

10. Miscellaneous			Comments
10.1	Have points raised at the last audit been addressed?	N/A	
10.2	Has the council adopted a Code of Conduct since July 2012?	Yes	
10.3	Is eligibility for General Power of Competence properly evidenced?	Yes	
10.4	Are all electronic files backed up?	Yes	
10.5	Do arrangements for public inspection of council's records exist?	Yes	

11. Charities			Comments
11.1	Charities reported and accounted separately	N/A	

The Clerk and/or RFO should certify the accounts before the full council approves them.

The Notice for the public inspection period must detail that it is for a single period of 30 working days and must include the first ten days of July (02.7.2018 – 10.8.2018)

Check No	Peak Waste Recycling Ltd	Harlite
Ledger date	04.05.2017	23.11.2017
Item/Budget heading	General Maintenance	Christmas Lights
Ref/cheque no.	Unity	Unity
Payment minute ref	3622	3764
Invoice value	£253.44	£2654.89
Minute value	£253.44	£2654.89
Cheque value	£253.44	£2654.89
Statement value	£253.44	£2654.89
Timely payment	Yes	Yes
VAT recorded	Yes (£42.24)	Yes (£442.48)
S137 recorded in ledger	N/A	N/A
S137 minuted	N/A	N/A
Notes		

Annual Return (Page 3)			
		Year ending 31 March 2017	Year ending 31 March 2018
1	Balances brought forward	346560	365142
2	Annual precept	233037	273232
3	Total other receipts	64084	41464
4	Staff costs	136260	146454
5	Loan interest/capital repayments	0	0
6	Total other payments	142279	139359
7	Balances carried forward	365142	394025
8	Total cash and investments	377162	412537
9	Total fixed assets and long term assets	236169	249072
10	Total borrowings	0	0
11	Section 4 annual return figures completed and cross referenced	Yes	Yes