


INTERNAL AUDIT SERVICE FOR ADDINGHAM PARISH COUNCIL

AUDIT PROGRAMME – PERIOD ENDING : MARCH 2019.....

I certify that I have carried out the tests detailed below in accordance with the suggested approach contained in the 2011 edition of "Governance and Accountability in Local Councils in England and Wales – A Practitioners Guide".

Signed..........Date.....16/4/2019.....

Name & qualifications.....MR. ANDREW BOSMANS B. A. HONS
APPROVED SLCC INTERNAL AUDITOR

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
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?	<i>d</i>		
Proper bookkeeping	Is the cashbook maintained and up to date?	<i>d</i>		
	Is the cashbook arithmetically correct?	<i>d</i>		
	Is the cashbook regularly balanced?	<i>d</i>		
Standing Orders and Financial Regulations	Has the Council formally adopted Standing Orders and Financial Regulations?	<i>d</i>		
	Has a Responsible Financial Officer been appointed?	<i>d</i>		
	Have items or services above a de minimis amount been competitively purchased?	<i>d</i>		
	Are payments in the cashbook supported by invoices and have they been authorised and minuted?	<i>d</i>		
	Has VAT on payments been identified, recorded and reclaimed?	<i>d</i>		
	Is Section 137 expenditure separately recorded and within statutory limits?			NOT APPLICABLE
Risk Management Arrangements	Does a scan of the minutes identify any unusual activity?		<i>d</i>	

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Risk Management Arrangements (contd)	Do the minutes record the Council carrying out an annual risk assessment?	d		
	Is insurance cover appropriate and adequate?	d		
	Are internal financial controls documented and regularly reviewed?	d		
Budgetary Controls	Has the Council prepared an annual budget in support of its precept?	d		
	Is actual expenditure against the budget regularly reported to Council?	d		
	Are any significant variances from budget explained?	d		
Income Controls	Is income properly recorded and promptly banked?	d		
	Does the precept recorded in the cashbook agree to the Council Tax Authority's notification?	d		
	Are security controls over cash adequate and effective?	d		
Petty Cash Procedures	Is petty cash spent recorded, and supported by receipts?	}		NOT
	Is petty cash expenditure reported to each Council Meeting?			APPLICABLE
	Is petty cash reimbursement carried out regularly?			
Payroll Controls	Do salaries paid agree with those approved by Council?	d		CONSISTENT

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Payroll Controls (contd)	Has PAYE/NIC been properly operated by the Council as an employer?	d		
Assets Controls	Do all employees have contracts of employment with clear terms + conditions?	d		
	Does the Council keep an Assets Register of all material assets owned?	d		
	Are the Assets & Investments Register up to date?	d		
Bank Reconciliation	Do asset insurance valuations agree with those in the Asset Register?	d		
	Is there bank reconciliation for each bank account?	d		
	Is the bank reconciliation carried out regularly on the receipt of statements?	d		
Year-End Procedures	Are there any unexplained balancing entries in any reconciliation?	d	d	
	Is the value of investments summarised on the reconciliation?	d		
Year-End Procedures	Are year-end accounts prepared on the correct accounting basis?	d		
	Do accounts agree with the cashbook?	d		
	Is there an audit trail from underlying financial records to the accounts?	d		
	Where appropriate, have debtors and creditors been properly recorded?	d		

ALL QUESTIONS ANSWERED
WHEN QUERIED

d