

## INTERNAL AUDIT SERVICE FOR DUFFIELD PARISH COUNCIL 2015/16

Further to the Internal Audit of Accounts I carried out on 27 April 2016 I confirm that the annual 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

Date 27<sup>th</sup> April 2016

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 any matters arising addressed?	Yes	Minute 4319 No matter arising
Proper bookkeeping	Is the ledger/database maintained with payment date, payee and amount.(and backed-up)	Yes	Internet Banking introduced
	Is the ledger/database arithmetically correct?	Yes	
	Is the ledger/database regularly balanced? Bank Statement check.	Yes	
Standing Orders and Financial Regulations	Has the Council formally adopted Standing Orders and Financial Regulations? When reviewed?	Yes	Reviewed Annually
	Has a responsible Financial Officer been appointed?	Yes	
	Are items or services competitively purchased in accordance with Financial Regulations?	Yes	
	Are payments and income in the cashbook supported by invoices or vouchers, authorised and minuted?	Yes	
	Has VAT on payments been identified, recorded and reclaimed?	Yes	
	Is Section 137 expenditure separately recorded, within statutory limits and minuted?	Yes	(£950)
	Other legal powers identified.	Yes	

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Risk Management Arrangements	Do the minutes identify any unusual financial activity?	No	
	Do the minutes record the Council carrying out an annual risk assessment?	Yes	Minute 4318
	Is insurance cover (inc Public Liability) adequate?	Yes	( Came & Co )
	Are internal financial controls documented and regularly reviewed?	Yes	
Budgetary Controls	Has the Council prepared and approved an annual budget to support its precept (inc reserves)?	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	
	Are Precept and Council Tax Rate Support grant recorded separately to agree to the District council's notification?	N/A	No Council Tax Support Grant 2015/16
	Are security controls over cash adequate and effective?	Yes	
Alto Card Facility Procedures	Is all prepaid card purchases approved recorded and supported by VAT invoices/receipts?	Yes	(Petty Cash alternative)
	Is petty cash expenditure reported to Council?	Yes	
	Is petty cash reimbursement carried out regularly?	Yes	

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 the assets 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	
	Have Annual Return Figures been minuted?	Yes	
	Is there an audit trail from underlying financial records to the accounts?	Yes	
	Where appropriate, have debtors and creditors been properly recorded?	Yes	

## CONFIRMATION OF PAGE 2 ANNUAL RETURN FIGURES

1	Balance B/F	125456	124952
2	Annual Precept	104055	115000
3	Total Other Receipts	59915	158554
4	Staff Costs	59903	62229
5	Loan Interest/Capital repayments	0	6106
6	Total other payments	104571	250693
7	Balances carried forward	124952	79478
8	Total Cash & Investments	131980	108692
9	Total Assets	652470	652470
10	Total Borrowings	0	105137

**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 (ie 03.06 – 14.7.2016 or 1.7 – 11.8.2016**