

INTERNAL AUDIT CHECKLIST FOR BRAMPTON PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2020

Further to the Internal Audit of Accounts I carried out on 10th June 2020 I confirm that the annual audit 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 2019”. Page 4 of the 2019/20 AGAR form has been signed off accordingly.

Signed Brian Wood DMA

Date 10th June 2020

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?	N/A	No payments in 2019/2020
1.7	S137 expenditure of direct benefit to electorate?	N/A	

2. Due Process			Comments
2.1	Standing Orders adopted ?	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	Purchasing authority defined in FRs?	Yes	
2.10	Legal powers identified in minutes and/or cashbook?	Yes	
2.11	Committee terms of reference exist and have been reviewed for Committees?	Yes	
2.12	Council/Councillors contact details on line?	Yes	
2.13	Privacy Policy on web site ?	No	

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	
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?	N/A	
6.2	Does council have public liability cover?	N/A	
6.3	Tax code(s) issued?	N/A	
6.4	Minimum wage paid?	N/A	
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?	No	Awaiting Coronavirus instructions
9.6	Public Rights provision up to date ?	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 ?	Yes	
10.3	Is eligibility for General Power of Competence properly evidenced?	N/A	
10.4	Are all electronic files backed up?	Yes	
10.5	Do arrangements for public inspection of council's records exist?	Yes	
10.6	Public Rights Provision adopted?	Yes	
10.7	Complaints Procedure Adopted ?	Yes	
10.8	Are Training Records kept ?	Yes	
10.9	Website Accessibility Statement adopted?	No	

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

NOTES

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 – 12.07. or 01.7 – 09.08.)

Payee invoice check	Chubb
Ledger date	10.06.2019
Item/Budget heading	Hall Maintenance
Ref/cheque no.	1904
Payment minute ref	30/19-20(2)
Invoice value	£161.23
Minute value	£161.23
Cheque value	£161.23
Bank Statement value	£161.23
Timely payment	Yes
VAT recorded	Yes (£26.88)
S137 recorded in ledger	N/A
S137 minuted	N/A
Notes	

Annual Return (Page 3)			
		Year ending 31 March 2019	Year ending 31 March 2020
		£	£
1	Balances brought forward	76335	85501
2	Annual precept	24627	24813
3	Total other receipts	10131	5450
4	Staff costs	6477	5793
5	Loan interest/capital repayments	4131	4131
6	Total other payments	14984	16049
7	Balances carried forward	85501	89791
8	Total cash and investments	83800	88764
9	Total fixed assets and long term investments and assets	193552	193552
10	Total borrowings	14123	9992
11	Section 4 annual return figures completed and cross referenced	Yes	Yes

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To
James Johnson
Clerk to Brampton Parish Council

INVOICE 52/20/12

To: Independent Internal Audit of the 2019/2020 Brampton Parish Council Accounts on 10th June
2020

Audit of Accounts £37.50

Total £37.50

Cheque payable to B Wood at above address or Direct Debit to Nationwide Building Society Matlock
Branch 07-04-36 Account No 46155164