

INTERNAL AUDIT SERVICE FOR TWIN RIVERS PARISH COUNCIL

AUDIT PROGRAMME – PERIOD ENDING :31 MARCH 2020.....

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.....

Name & qualifications.....MR. ANDREW BOSMANS B.A. (HONS)
APPROVED SLOCC 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?		✗	TO BE ACTIONED THIS YEAR
Proper bookkeeping	Is the cashbook maintained and up to date?	✗		
	Is the cashbook arithmetically correct?	✗		
	Is the cashbook regularly balanced?	✗		
Standing Orders and Financial Regulations	Has the Council formally adopted Standing Orders and Financial Regulations?	✗		
	Has a Responsible Financial Officer been appointed?	✗		
	Have items or services above a de minimis amount been competitively purchased?	✗		
	Are payments in the cashbook supported by invoices and have they been authorised and minuted?	✗		
	Has VAT on payments been identified, recorded and reclaimed?	✗		CLAIMED
	Is Section 137 expenditure separately recorded and within statutory limits?	✗		
Risk Management Arrangements	Does a scan of the minutes identify any unusual activity?		✗	

INTERNAL AUDIT SERVICE FOR TWIN RIVERS PARISH COUNCIL

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Risk Management Arrangements (contd)	Do the minutes record the Council carrying out an annual risk assessment?		✗	TO BE IMPLEMENTED
	Is insurance cover appropriate and adequate?	✗		
	Are internal financial controls documented and regularly reviewed?	✗		
Budgetary Controls	Has the Council prepared an annual budget in support of its precept?	✗		
	Is actual expenditure against the budget regularly reported to Council?	✗		
	Are any significant variances from budget explained?	✗		
Income Controls	Is income properly recorded and promptly banked?	✗		
	Does the precept recorded in the cashbook agree to the Council Tax Authority's notification?	✗		
	Are security controls over cash adequate and effective?	✗		
Petty Cash Procedures	Is petty cash spent recorded, and supported by receipts?	✗		
	Is petty cash expenditure reported to each Council Meeting?	✗		
	Is petty cash reimbursement carried out regularly?	✗		
Payroll Controls	Do salaries paid agree with those approved by Council?	✗		
	Are any other payments to the Clerk/other staff reasonable and approved by Council?	✗		

INTERNAL AUDIT SERVICE FOR TWIN RIVERS PARISH COUNCIL

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Payroll Controls (contd)	Has PAYE/NIC been properly operated by the Council as an employer?	✗		CONSISTENT
	Do all employees have contracts of employment with clear terms + conditions?	✗		
Assets Controls	Does the Council keep an Assets Register of all material assets owned?	✗		
	Are the Assets & Investments Register up to date?	✗		
	Do asset insurance valuations agree with those in the Asset Register?	✗		REVIEW OF REGISTER UNDERWAY
Bank Reconciliation	Is there bank reconciliation for each bank account?	✗		
	Is the bank reconciliation carried out regularly on the receipt of statements?	✗		
	Are there any unexplained balancing entries in any reconciliation?		✗	
	Is the value of investments summarised on the reconciliation?	✗		
Year-End Procedures	Are year-end accounts prepared on the correct accounting basis?	✗		
	Do accounts agree with the cashbook?	✗		
	Is there an audit trail from underlying financial records to the accounts?	✗		
	Where appropriate, have debtors and creditors been properly recorded?			NOT APPLICABLE