

**INTERNAL AUDIT SERVICE FOR WALTON-ON-TRENT PARISH  
COUNCIL 2015/16**

Further to the Internal Audit of Accounts I carried out on 22 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 22<sup>nd</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					
Proper bookkeeping	Is the ledger/database maintained with payment date, payee and amount (and backed-up)	Yes					
	Is the ledger/database arithmetically correct?	Yes					
	Is the ledger/database regularly balanced?	Yes					
Standing Orders and Financial Regulations	Has the Council formally adopted Standing Orders and Financial Regulations? When reviewed?	Yes					Financial Regulations require updating to accommodate Public Contract Regulations 2015. Reviewed 2015
	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					
	Other legal powers identified.	Yes					

Internal Control	1	2	3	4
Risk Management Arrangements	Do the minutes identify any unusual financial activity?	No		Comments
	Do the minutes record the Council carrying out an annual risk assessment?	Yes		
	Is insurance cover (inc Public Liability) adequate?	Yes	(Zurich)	
	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		
	Are security controls over cash adequate and effective?	Yes		
Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	N/A	No Petty Cash	
	Is petty cash expenditure reported to Council?	N/A		
	Is petty cash reimbursement carried out regularly?	N/A		

Internal Control	1	2	3	4
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	30746	34117
2	Annual Precept	5649	5649
3	Total Other Receipts	18549	12836
4	Staff Costs	5212	5612
5	Loan Interest/Capital repayments	0	0
6	Total other payments	16222	20471
7	Balances carried forward	34117	26518
8	Total Cash & Investments	34117	26518
9	Total Assets	0	0
10	Total Borrowings	0	0

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