

MADINGLEY PARISH COUNCIL

SECTION		IN PLACE	NOTES	PARISH COUNCIL / INTERNAL AUDITOR ACTIONS
	ANNUAL RETURN	Y	ANNUAL RETURN IN DRAFT.	
	FIGURES CORRECT	Y		
	TRANSPARENCY CODE (£25K)	N	TRANSPARENCY CODE DOES NOT APPEAR TO BE BEING FOLLOWED FULLY. YEAR END ACCOUNTS FOR FY2016 DO NOT APPEAR TO BE PUBLISHED DETAILS OF PAYMENTS OVER £100 DETAILS OF PUBLIC LAND/BUILDINGS LIST OF COUNCILLORS & RESPONSIBILITIES	THE COUNCIL SHOULD REVIEW THE TRANSPARENCY CODE FOR SMALLER AUTHORITIES TO ENSURE THAT THE COUNCIL COMPLY WITH THE LEGISLATION.
A	APPROPRIATE BOOKS OF ACCOUNT HAVE BEEN KEPT PROPERLY THROUGHOUT THE YEAR.			
	CASH BOOK	Y	CASH BOOK PRESENTED,	
	UPDATED REGULARLY	Y		
	S137 COLUMN	N		
	SALARIES COLUMN	N		
	SIGNED AT YEAR END		ACCOUNTS IN DRAFT AT IA	
	INDIVIDUAL ENTRIES	Y		
	VAT COLUMN	Y		
	NET/ GROSS / VAT	Y		
B	THE COUNCIL'S FINANCIAL REGULATIONS HAVE BEEN MET, PAYMENTS WERE SUPPORTED BY INVOICES, ALL EXPENDITURE WAS APPROVED AND VAT WAS APPROPRIATELY ACCOUNTED FOR.			
	FINANCIAL REGS	Y		
	INVOICES	Y		
	CHEQUES SIGNED AS IN S/O	Y		
	APPROVED IN MINS	Y		
	S137 AMOUNT	Y		
	OTHER	Y		
C	THE COUNCIL ASSESSED THE SIGNIFICANT RISKS TO ACHIEVING ITS OBJECTIVES AND REVIEWED THE ADEQUACY OF ARRANGEMENTS TO MANAGE THESE.			
	STANDING ORDERS	Y		
	RISK ASSESSMENT POLICY	Y		
	COMPLAINTS POLICY	Y		
	PUBLICATION SCHEME (FOI)	Y		
	OTHER POLICIES	Y		
	CODE OF CONDUCT	Y		
	DECLARATION OF INTEREST	Y		
	ROSPA/ASSETS CHECKS	Y		
	AGENDAS	Y		
	MINUTES	Y		
	ANNUAL PC MEETING (AGM)	Y	ANNUAL MEETING - DATE 1 JUNE. ELECTION OF CHAIRMAN ITEM 2.	THE COUNCIL SHOULD BE AWARE OF THE LGA 1972 SCH12 S7(2) WHICH REQUIRES THE COUNCIL TO MEET IN MAY OR WITHIN 14 DAYS OF AN ORDINARY ELECTION. THE LGA 1972 S15(2) REQUIRES ELECTION OF CHAIRMAN TO BE THE FIRST ITEM OF BUSINESS AT THE ANNUAL MEETING
	ANNUAL PARISH MEETING (APM)	Y		
	END OF YEAR NOTICE	Y		
	REVIEWED & ACTED ON IA+EA COMMENTS	Y		
	OTHER		THE COUNCIL SHOULD SEEK ADVICE ABOUT PAYMENTS RELATING TO CHURCH PROJECTS EITHER DIRECTLY OR INDIRECTLY VIA A 3RD PARTY GROUP. IT IS NOTED THAT THE COUNCIL HAVE NOT MADE ANY PAYMENTS TO THE CHURCH DURING THE FY.	
D	THE ANNUAL PRECEPT REQUIREMENT RESULTED FROM AN ADEQUATE BUDGETARY PROCESS; PROGRESS AGAINST THE BUDGET WAS REGULARLY MONITORED; AND RESERVES WERE APPROPRIATE.			
	BUDGET	Y		
	BUDGET APPROVED	Y		
	PRECEPT	Y		
	BUDGET MONITORED	Y	NO EVIDENCE OF BUDGET REVIEW IN THE MINUTES	
	RESERVES ADEQUATE			
E	EXPECTED INCOME WAS FULLY RECEIVED, BASED ON CORRECT PRICES, PROPERLY RECORDED AND PROMPTLY BANKED; AND VAT APPROPRIATELY ACCOUNTED FOR.			
	INCOME FULLY RECEIVED	Y		
	SUPPORTING PAPERWORK	Y		
	VAT FULLY CLAIMED	Y	VAT CLAIM PRESENTED	
	INCOME BANKED PROMPTLY	Y		
	CASH BOOK DATE	Y		
F	PETTY CASH PAYMENTS WERE PROPERLY SUPPORTED BY RECEIPTS, ALL PETTY CASH EXPENDITURE WAS APPROVED AND VAT APPROPRIATELY ACCOUNTED FOR.			

	PETTY CASH BOOK	NA		
	PAYMENTS	NA		
	RECEIPTS	NA		
	VAT CLAIMED	NA		
G	SALARIES TO EMPLOYEES AND ALLOWANCES TO MEMBERS WERE PAID IN ACCORDANCE WITH COUNCIL APPROVALS, AND PAYE AND NI REQUIREMENTS WERE PROPERLY APPLIED.			
	EMPLOYEE FORMS (E.G. P60, P45)	N	THERE IS NO EVIDENCE PRESENTED OF THE PREVIOUS CLERK BEING ISSUED A P45 AT THE END OF THEIR EMPLOYMENT.	
	HMRC RTI	N	THE COUNCIL DOES NOT APPEAR TO HAVE SUBMITTED RTI RETURNS FOR THE CURRENT CLERK. NO EVIDENCE HAS BEEN PROVIDED OF RTI RETURNS BEING SUBMITTED FOR THE PREVIOUS CLERKS PAY. THE COUNCIL APPEAR TO HAVE MADE THE PAYMENT TO THE CURRENT CLERK OUTSIDE OF ITS PAYE SCHEME. ALTHOUGH THE PAYMENT MAY BE WITHIN THE PERSONA ALLOWANCE IT SHOULD STILL BE REPORTED TO HMRC. DUE TO THE AMMOUNT THERE MAY BE NIC AND ENIC CONTRIBUTIONS DUE	THE COUNCIL SHOULD CONTACT HMRC TO RESOLVE THIS ISSUE. EVIDENCE OF THIS WILL BE REQUIRED AT THE NEXT INTERNAL AUDIT.
	EMPLOYEE PAY SLIPS	Y		
	OTHER EMPLOYEES	NA		
	CLERK/RFO EMPLOYED	Y		
	PAYMENTS TO HMRC	Y	THERE IS EVIDENCE OF P30'S BEING SENT TO HMRC AND PAYMENTS BEING MADE.	
	EMPLOYMENT CONTRACTS		NOT CHECKED AT THIS IA	
	PROOF OF SALARY		NOT CHECKED AT THIS IA	
	WORKPLACE PENSION		NOT CHECKED AT THIS IA	
	ANNUAL APPRAISALS		THE CURRENT CLERK HAS BEEN IN POST LESS THAN A YEAR DURING THE FY.	
H	ASSET AND INVESTMENTS REGISTERS WERE COMPLETE AND ACCURATE AND PROPERLY CARRIED OUT.			
	ASSETS LIST	Y	THE CLERK HAS INFORMED US THAT THE COUNCIL HAS AN ASSETS LIST ALTHOUGH IT HAS NOT BEEN CHECKED AT THIS IA. IT APPEARS THAT ASSETS ARE BEING RECORDED AT HISTORIC COST.	
	INSURANCE	Y		
	REVIEWED AS IN S/O	Y		
I	PERIODIC AND YEAR-END BANK ACCOUNT RECONCILIATIONS WERE PROPERLY CARRIED OUT.			
	PERIODIC BANK RECS	Y		
	YEAR END BANK REC	Y	FIGURES ROUNDED TO NEAREST £1	
J	ACCOUNTING STATEMENTS FOR THE YEAR WERE PREPARED ON THE CORRECT ACCOUNTING BASIS (R&P OR I&E), AGREED TO THE CASH BOOK, WERE SUPPORTED BY AN ADEQUATE AUDIT TRAIL FROM UNDERLYING RECORDS, AND WHERE APPROPRIATE DEBTORS AND CREDITORS WERE PROPERLY RECORDED.			
	I&E / R&P	R&P	I&E TERMINOLOGY USED IN CASH BOOKS (SHOOULD BE RECEIPTS AND PAYMENTS)	
	MATCH CASH BOOK	Y		
	DEBTORS	NA		
	CREDITORS	NA		
	O/S	Y		
	AUDIT TRAIL	Y		
K	TRUST FUNDS (INCLUDING CHARITABLE) THE COUNCIL MET ITS RESPONSIBILITIES AS A TRUSTEE.			
	CHARITY RETURNS	NA		
	TRUST DEED	NA		
	MEETINGS	NA		
	TRUSTEES	NA		
	ACCOUNTS	NA		
	INDEPENDENT INSPECTION	NA		

Signed: 
(Internal Auditor)