

MADINGLEY PARISH COUNCIL

SECTION		IN PLACE	NOTES	PARISH COUNCIL / INTERNAL AUDITOR ACTIONS
	ANNUAL RETURN		THE PARISH COUNCIL HAS TICKED YES TO ASSERTION 4 DESPITE THE EXTERNAL AUDITORS COMMENTS ON THE FY17 ANNUAL RETURN.	
	FIGURES CORRECT	Y		
	TRANSPARENCY CODE (£25K)	Y		
A	APPROPRIATE BOOKS OF ACCOUNT HAVE BEEN KEPT PROPERLY THROUGHOUT THE YEAR.			
	CASH BOOK	Y		
	UPDATED REGULARLY	Y		
	S137 COLUMN	N		
	SALARIES COLUMN	N		
	SIGNED AT YEAR END	Y		
	INDIVIDUAL ENTRIES	Y		
	VAT COLUMN	N		
	NET/ GROSS / VAT	N	CASH BOOK AS PRESENTED ONLY SHOWS GROSS AMMOUNT NOT NET OR VAT AMMOUNT	
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 F/R	Y		
	APPROVED IN MINS	Y		
	S137 AMOUNT	Y		
	OTHER			
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	IT SEEMS TO HAVE TAKEN A VERY LONG TIME TO ATTEND TO THE ITEMS RAISED ON THE ROSPA INSPECTION. REPORT RECEIVED IN MAY QUOTES FOR BARK CONSIDERED IN DECEMBER/JANUARY	THE PARISH COUNCIL SHOULD ENSURE THAT ITEMS OF RISK ARE ATTENDED TO IN A TIMELY MANNER.
	AGENDAS	Y	AGENDAS DO NOT CONTAIN SUMMONS	
	MINUTES		MINUTES NOT CONSECUTIVELY NUMBERED APPROVED MINUTES STILL HAVE DRAFT WATERMARK WHICH MAY BE CONFUSING	THE PARISH COUNCIL SHOULD ENSURE THAT THEY COMPLY WITH THE LOCAL GOVERNEMENT ACT 1972 SCH12 S41(2)
	ANNUAL PC MEETING (AGM)		3/18 AGM DATE PROPOSED OUTSIDE 14 DAYS OF COUNCILLORS TAKING OFFICE	THE PARISH COUNCIL SHOULD BE AWARE OF THE LOCAL GOVERNMENT ACT 1972 SCH12 7(2)
	ANNUAL PARISH MEETING (APM)	Y		
	END OF YEAR NOTICE	Y		
	REVIEWED & ACTED ON IA+EA COMMENTS		BUDGET APPROVAL STILL ISSUES FROM LAST IA	
	OTHER			
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 IS BASED ON GROSS FIGURES RATHER THAN NET. THIS MEANS THAT FOR HEADINGS WHERE VAT IS APPLICABLE (E.G GRASSCUTTING) THEY ARE UP TO 20% OVER BUDGETED AS THE VAT CAN BE RECLAIMED.	
	BUDGET APPROVED	N	BUDGET FOR FY19 WAS NOT APPROVED DURING FY18	THE PARISH COUNCIL SHOULD ENSURE THAT THE PRECEPT IS CALCULATED BASED ON NEED FROM THE BUDGET.
	PRECEPT		PRECEPT INCREASED BY RPI RATHER THAN AS A RESULT OF BUDGETARY PROCESS.	
	BUDGET MONITORED		REVIEW SHEET PROVIDED BY CLERK.	
	RESERVES ADEQUATE	Y		
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		VAT CLAIMS NOT CHECKED AT THIS IA.	
	INCOME BANKED PROMPTLY	Y		

	CASH BOOK DATE	N	DATED AS CLEARED AT BANK RATHER THAN PAYMENT AUTHORISED/INCOME RECEIVED.	THE COUNCIL SHOULD ENSURE THAT THE DATES IN THE CASH BOOK SHOW THE CORRECT DATES.
F	PETTY CASH PAYMENTS WERE PROPERLY SUPPORTED BY RECEIPTS, ALL PETTY CASH EXPENDITURE WAS APPROVED AND VAT APPROPRIATELY ACCOUNTED FOR.			
	PETTY CASH BOOK	NA	NO PETTY CASH	
	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)	Y	P60 DOES NOT MATCH CASH BOOK/AGAR BY £2.	
	HMRC RTI	Y		
	EMPLOYEE PAY SLIPS		PAY SLIPS PRESENTED DO NOT CONTAIN TOTAL PAY TO DATE OR TOTAL TAX TO DATE AMMOUNTS.	
	PAYE/NI DISPENSATION	NA		
	OTHER EMPLOYEES	N		
	CLERK/RFO EMPLOYED	Y		
	PAYMENTS TO HMRC	Y		
	EMPLOYMENT CONTRACTS	Y		
	PROOF OF SALARY	Y		
	WORKPLACE PENSION		NO SCHEME IN PLACE AT THE MOMENT.	
	ANNUAL APPRAISALS			
H	ASSET AND INVESTMENTS REGISTERS WERE COMPLETE AND ACCURATE AND PROPERLY CARRIED OUT.			
	ASSETS LIST	Y	ASSETS REGISTER DOES NOT LIST INDIVIDUAL ASSETS	THE PARISH COUNCIL SHOULD CARRY OUT AN ASSETS REVIEW AND LIST ASSETS INDIVIDUALLY
	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		
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		
	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)

Ben Stoehr