

**NETTLEHAM PARISH COUNCIL**

**Internal Audit: Intermediate (remote) inspection 10<sup>th</sup> February 2021.**

**Financial Period: 1<sup>st</sup> April 2020 to 31<sup>st</sup> January 2021.**

<b>CONTROL</b>	<b>TEST</b>	<b>Y/N</b>	<b>COMMENTS / RECOMMENDATIONS</b>
<b>Assets</b>	Asset Register	Y	Evidenced in Council minutes 26.05.2020. Copy of Asset Register viewed
	Updated	Y	As above
	Valuations	Y	Note: To be presented to Council at March Meeting
	Zero Balances	Y	Note: Village Hall – Custodian Trustee only
<b>Attendance Register</b>	Elected Members	Y	Evidenced in minutes. Clerk verified attendance at Zoom meetings.
<b>Budget</b>	Process Followed	Y	Evidenced in minutes / financial reports / precept request
	Reports to Council	Y	Evidenced in minutes
	Variances	n/a	
<b>Cash Book</b>	Up to date	Y	Evidenced in cash book / Reconciled to Bank Statements
	Balanced	Y	Evidenced in cash book
	Discrepancies	n/a	
<b>Card Payments</b>	Records Kept	Y	Recorded within cash book / Reconciled to Bank Statements
<b>Petty Cash</b>	Records Kept	Y	Identified in Fin Regs / Evidenced & Reconciled in cash book / bank statements
	Re-Imbursement	n/a	
<b>Cheque Books</b>	Completed / countersigned	Y	Note: Only 1 cheque written*
<b>Cancelled Cheques</b>	Evidenced	Y	*Cheque cancelled before issued – stapled in cheque book
<b>Direct Debits / Credits</b>	Approved by Council	Y	Evidenced in minutes
<b>Financial Regulations</b>	Updated / Approved	Y	Evidenced in minutes – 26.05.2020 – <b>Note:</b> update to Council 23.02.2021
<b>Income</b>	Promptly Banked	Y	Evidenced within cash book / Reconciled to Bank Statements
	Anticipated	Y	Evidenced in minutes
	Receipted	Y	Evidenced in minutes / reconciled to bank statements
	Precept Demand	Y	Evidenced in minutes/ precept demand to WLDC 14.01.2020
<b>Internal Auditor</b>	Appointment of	Y	Evidenced in minutes 14.03.2020– Letter of appointment issued/received
<b>Payment Controls</b>	Invoices	Y	Evidenced in minutes / reconciled to bank statements
	Authorised	Y	Evidenced in minutes / financial transactions ratified by Council
<b>VAT</b>	VAT Payments	Y	VAT Payments are offset against reclaims
	VAT Reclaimed	Y	VAT claims evidenced in cash book / reconciled to bank statements
<b>Grants &amp; Donations</b>	S. 137	Y	A separate record for s.137 spend is contained within financial software
<b>Payroll</b>	Monthly	Y	Externally provided by Dataplan – evidenced in financial records and aggregate salaries and related payments are included in Council minutes.
	Timesheets	Y	Stored centrally in Staff leave/timesheets folder Evidenced in financial records - payment schedules signed

	Salaries Approved	Y	Evidenced in Council minutes - payment schedules checked and approved by Clerk and uploaded via Dataplan system
	PAYE / NI Correct	Y	Evidenced in financial records
	Pensions	Y	Calculated in accordance with legislation
	Deductions (various)	Y	Deductions for pensions/HMRC arranged by Dataplan & included in aggregate salary costs reported with minutes
	Starters / Leavers	Y	Evidenced in Minutes 16.06.2020 - 74/20(a) approval to appoint to post of Asst. Clerk & candidates appointment approved – minutes 13.10.2020 – 128/20(a)
	Staff Matters (meetings)	Y	Evidenced in minutes Personnel & Standards Panel – recommendations made to and approved by full Council.
<b>Vehicle / Mileage Allowances</b>	Approved	Y	Checked by Clerk & payments evidenced in minutes payments schedules – staff/Cllrs paid @ 45p per mile
<b>Reconciliation</b>	All Accounts	Y	Evidenced in minutes – updated and approved by Council 26.05.2020 minute 55/20(b) & 08.12.2020 minute (154/20(a)
	Up to date	Y	Evidenced in minutes 26.05.2020 (min. 55/20(d)) over commenced – 1.06.2020
	Balanced to statements	Y	As above
<b>Risk Management</b>	Prepared / Approved	Y	Evidenced in minutes – updated and approved by Council 26.05.20 min ref: 55/20(b) & 08.12.20 min ref: 154/20(a)
	Unusual Activities	n/a	
<b>Insurance</b>	Insurance Cover	Y	Evidenced in minutes 26.05.2020 min ref: 55/20(d). Cover commenced 01.06.2020
	Reviewed	Y	Current 3 year insurance agreement expires 31.05.2021 – review of inventories and asset valuations ongoing. Prices from suitable insurance providers to be sought from March 2021
	Controls	Y	Annual update with Insurance broker prior to renewal
<b>Standing Orders</b>	Updated / Approved	Y	Evidenced in minutes updated & approved: 26.05.20
<b>Internal/External Audit Reports</b>	Reported to Council	Y	Internal Audit report presented to Council / External Audit reports presented to Council 13/10/2020 min ref: 123/20 for financial years 2018/19 & 2019/20
<b>Minutes &amp; Agenda</b>	Agenda documents	Y	Evidenced website and original copies
	Minutes	Y	Evidenced website and original copies

Steve Fletcher

Mr S Fletcher  
IMO; Dip Ed (MA); CiLCA; MILCM; PSLCC; CertHE:CG-LCM.