

NETTLEHAM TOWN COUNCIL

Internal Audit: Intermediate visit 16th October 2019.

Financial Period: 1st April 2019 to 30th September 2019.

CONTROL	TEST	Y/N	COMMENTS / RECOMMENDATIONS
Assets	Asset Register	Y	Asset Register review in hand
	Updated	n/a	As above
	Valuations	n/a	Note: Assets to remain on asset register at purchase price*
	Zero Balances	n/a	
Attendance Register	Elected Members	Y	Evidenced in minutes & signature sheets
Budget	Process Followed	Y	Evidenced in minutes / financial reports
	Reports to Council	Y	Evidenced in minutes
	Variances	n/a	
Cash Book	Up to date	Y	Evidenced in cash book / Reconciled to Bank Statements
	Balanced	Y	Evidenced in cash book
	Discrepancies	n/a	
Debit Card	Records Kept	n/a	Recorded within cash book
Petty Cash	Records Kept	Y	Identified in Financial Regulations / Evidenced in cash book
	Re-Imbursement	n/a	
Cheque Books	Completed / countersigned	Part	Cheque stubs not initialed by Cllrs (FR no.6.4)
Cancelled Cheques	Evidenced	n/a	
Direct Debits / Credits	Approved by Council	Y	Evidenced in minutes / cash book
Financial Regulations	Updated / Approved	Y	Evidenced in minutes – 10.09.2019
Income	Promptly Banked	Y	Evidenced in minutes / cash book / paying in book
	Anticipated	Y	Evidenced in minutes
	Receipted	Y	Evidenced in receipt books / bank statements
	Precept Demand	Y	Evidenced in minutes / financial records 2018/19
Internal Auditor	Appointment of	Y	Evidenced in minutes 2018/19 / financial regulations
Payment Controls	Invoices	Y	Evidenced in bank reconciliation / minutes
	Authorised	Y	Evidenced in minutes

VAT	VAT Payments	Y	VAT Payments are offset against reclaims
	VAT Reclaimed	Y	VAT claim for period 01.04.19 to 30.09.19 evidenced
	S. 137	Y	A separate record of s.137 spend is recorded
Payroll	Monthly	Y	Externally provided by Dataplan – evidenced in financial records
	Timesheets	Y	Evidenced in financial records - payment schedules signed
	Salaries Approved	Y	Evidenced in Council minutes - payment schedules signed
	PAYE / NI Correct	Y	Evidenced in financial records
	Pensions	Y	Calculated in accordance with legislation
	Deductions (various)	n/a	
	Starters / Leavers	n/a	
	Staff Matters (meetings)	n/a	
Cllr Allowances	Approved	n/a	
Reconciliation	All Accounts	Y	Evidenced in cash book/bank statements - Excellent cross referencing.
	Up to date	Y	As above
	Balanced to statements	Y	As above
Risk Management	Prepared / Approved	Part	Prepared by Clerk to be presented for adoption at future PC meeting
	Unusual Activities	n/a	
Insurance	Insurance Cover	Y	Evidenced in minutes / sight of insurance documentation
	Reviewed	Y	Evidenced in minutes / sight of insurance documentation
	Controls	n/a	
Standing Orders	Updated / Approved	Y	Evidenced in minutes – 15.09.2019
Internal/External Audit Reports	Reported to Council	Y N	Internal Audit report presented to PC – evidenced in minutes External Audit – to be presented to a future PC meeting
Minutes & Agenda	Agenda documents	Y	Evidence: Web-site and original copies
	Minutes	Y	Evidence: Web-site and original signed copies

Steve Fletcher

Mr S Fletcher

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