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REDWOOD PRYOR LTD

Internal Audit

SILEBY Parish Council

Year Ending 31 March

2018

Internal Auditor: Richard Willcocks

Summary Checklist Report

Internal Audit Summary Checklist Report for SILEBY Parish Council

Year Ending: 31 March 2018

BASIS OF REPORT

This internal audit report is based upon the National Association of Local Councils (NALC) recommended check-list, introduced in 2016, in conjunction with the Practitioners' Guide to Governance and Accountability in Local Authorities.

The scope of this internal audit is focused on assessing the effectiveness of the Council's internal controls. Where any such controls are found to be deficient, the internal audit will help lead to improvement in those processes.

By applying the principles of internal auditing, outlined in the current Accounts and Audit Regulations and applying the approach to internal audit testing outlined in paragraph 1 above, every effort is made to ensure that all internal audits are conducted with due professional care, integrity and independence. All conclusions derived from the audit are based upon objective and traceable evidence.

NB: It would be incorrect to view internal audit as the detailed inspection of all records and transactions of the Council in order to detect error or fraud. It is a periodic independent review of a Council's internal controls resulting in an assurance report designed to improve effectiveness and efficiency of the activities and operating procedures under the Council's control. Managing the Council's internal controls should be a day-to-day function of the staff and councilors and not left for internal audit. (Source: Governance and Accountability for Local Councils-A Practitioners' Guide-2014).

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Name of Council	Sileby Parish Council	Name of Clerk to the Council	Rosemary Richardson
No. Of Councillors	15	Name of RFO (if different)	
Quorum	5	Precept (for audit year)	£200,175, excl. Council Tax Support Grant (CTSG)
Electorate	6513	Gross budgeted income	£253,730

KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW.

FSP = Finance & Staffing working party	Adopted	Last Review						Next Review		Annual Review?	Recommendations
		Date	Prepared By	Approved By	Key Changes	On Website	Copy Taken	Due	Key Changes Proposed		
1 Governance											
1.1 Standing Orders	✓	01/06/17	Clerk	Council	2 * changes to Charing of meetings (Min 062/17)	✓	✓	Annual Meeting 17/05/18	Latest Model Standing Orders to be considered for adoption	✓	Upload onto website when revised & adopted
1.2 Financial Regulations	✓	18/05/17	FSP	2017 Annual Meeting	None	✓	✓	Annual Meeting 17/05/18	Clerks' DD authority limit. Tenders min value	✓	See Recommendation in Section 2.10
1.3 Committee Terms of Reference	✓	Feb-2017		Council	①	✓	✓		②		
1.4 Risk Assessment	✓	06/04/17	Clerk	Council	None	x	✓	Council Mtg 03/05/17	None	✓	
1.5 Statement of Internal Control	✓	18/05/17	FSP	2017 Annual Meeting	None	✓	✓	Annual Meeting 17/05/18	None	✓	
1.6 Complaints Procedure	✓	21/11/13		Council	Initial policy	✓	✓		②		
1.7 Code of Conduct	✓	Oct-13		Council	Initial policy	✓	✓		②		
1.8 Equal Opportunities	✓	02/06/16	Clerk	Council	Initial policy	✓	✓		②		
1.9 Reserves Policy	✓	16/03/17	Clerk	Council	Initial policy	✓	✓		②		
1.10 Model Publication Scheme/FoI	✓	06/03/14		Council	Initial policy	✓	✓		②		

① = Neighbourhood Plan Advisory Committee formed in 2017 and initial Terms of Reference created. ② = To be reviewed as and when required e.g. change of legislation.

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1. Book-Keeping				Comments & Recommendations
1.1	Ledger maintained & up to date?	Yes	No	The accounts are prepared using the latest version of the Advantedge accounts software (as a hosted service), are balanced monthly and are up to date to the financial year-end.
1.2	Arithmetic correct?	Yes	No	Checks of the computerised accounting system confirmed that the cashbook and other accounts arithmetic were correct.
1.3	Evidence of internal control?	Yes	No	<ul style="list-style-type: none"> • Internal audit • Risk assessment policy • Statement of internal control • Budgetary control and monitoring • Quarterly bank reconciliation review by Council • Segregation of duties.
1.4	VAT evidence, recording and reclaimed?	Yes	No	<p>The Council can recover VAT through the Local Authorities and Similar Bodies Scheme. A claim for repayment of VAT is made quarterly to HMRC.</p> <p>The latest reclaim made was for the quarter ending 31/03/18 for £9,188.55.</p> <p>Testing on a sample of sales & purchase invoices indicated that VAT has been correctly applied.</p> <p>See 'Transaction Spot Check' section at the end of this report.</p> <p>The last VAT inspection occurred during the 2005/06 financial year, which found no errors or omissions and no penalties were applied.</p>
1.5	Payments in the ledger supported by invoices, authorised & minuted?	Yes	No	See 'Transaction Spot Check' section at the end of this report.
1.6	Is S137 expenditure separately recorded and within statutory limits?	Yes	No	<p>A separate S137 account is maintained in the Advantedge accounts system to record equivalent S137 expenditure.</p> <p>S137 expenditure incurred in the current financial year was within the applicable statutory limits.</p>
1.7	Is S137 expenditure of direct benefit to the electorate?	Yes	No	All S137 expenditure incurred in the current financial year was in respect of activities relevant to the parish.

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2. Due Process				Comments & Recommendations
2.1	Standing Orders adopted since 2010?	Yes	No	Standing Orders have been adopted. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.
2.2	Standing Orders reviewed at Annual Meeting?	Yes	No	Standing Orders are reviewed annually. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.
2.3	Financial Regulations adopted?	Yes	No	Financial Regulations have been adopted. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.
2.4	Financial Regulations properly tailored to Council?	Yes	No	The current Financial Regulations are based on the current NALC model Financial Regulations, adapted to suit the specific needs of the Council.
2.5	Equal Opportunities policy adopted?	Yes	No	An Equal Opportunities policy has been adopted. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.
2.6	RFO appointed?	Yes	No	Rosemary Richardson was appointed as Clerk to the Council on 01/10/09, which included responsibility as the RFO. The Clerk is supported by Julie Lovatt, Deputy Clerk, who was appointed to this position in December 2012, having previously been Assistant Clerk. The Deputy Clerk is the principal assistant to the Clerk, with specific responsibility for the day-to-day accounts and payroll functions as well as other general admin duties.
2.7	List of member's interests held?	Yes	No	A link is available on the parish council website to the list of member's interests held at Charnwood Borough Council. Annually, the Clerk will remind all councillors of their responsibility to update the Register of Member's Interest.
2.8	Agendas signed, informative and displayed with 3 clear days' notice?	Yes	No	At least 7 days prior to the Council meeting, the clerk prepares and signs the Council meeting agenda, which lists matters for discussion and is posted on the Council's website, the parish council office notice board and other notice boards around the parish.
2.9	Purchase orders raised for all expenditure?	Yes	No	Financial Regulations determine how commitment to purchase is made (see 2.10). Documentation e.g. letter, email, purchase order or equivalent purchase confirmation, is raised for all expenditure, where possible.
2.10	Purchasing authority defined in Financial Regulations?	Yes	No	The Financial Regulations stipulate that: <ul style="list-style-type: none"> • Below £500: best value for money to be obtained. • £500 - £3,000; RFO strive to obtain 3 estimates. • £3,001 - £60,000; RFO to obtain 3 written quotes. • £60,001 and above; apply specific tender rules as per the Financial Regulations. Financial Regulations state that in cases of emergency the Clerk may incur expenditure on behalf of the Council up to a limit of £1,000, which the Clerk must then report to the Council as soon as possible thereafter.

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2. Due Process				Comments & Recommendations
				<p>RECOMMENDATION: That the Financial Regulations are amended so that the level at which the Council will seek competitive tenders, is reduced from £60,000 to £25,000, to comply with current legislation and latest model Financial Regulations. See: <i>NALC Legal Topic Note LTN87 January 2016-Procurement.</i> NB: Clerk currently reviewing Financial Regulations, to be put to Council for approval on 17/05/18.</p>
2.11	Legal powers identified in minutes and/or ledger?	Yes	No	Whilst the applicable legal power is not specifically noted in the minutes or the accounts it is the responsibility of the Clerk to ensure that the Council applies the correct legal power.
2.12	Committee terms of reference exist and have been reviewed?	Yes	No	Terms of reference have been adopted for the Sileby Neighbourhood Plan Advisory Committee (SNPAC), which was formed in February 2017 and which will normally meet monthly for the duration of the committee. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' schedule above

3. Risk Management				Comments & Recommendations
3.1	Does a scan of the minutes identify any unusual financial activity?	Yes	No	<p>Following the disbanding of all standing committees in 2013, the Council has functioned through a full Council meeting held twice a month (but see comments re: SNPAC in section 2.12 above). Minutes are prepared for all meetings of Council (and also SNPAC) and uploaded onto the Council's website following approval at a subsequent Council meeting. Working parties are also created to cover specific projects and meet as and when necessary e.g. the Finance, Staffing & Policy working party. No unusual financial activity was found in the minutes reviewed. Minutes for the Council and SNPAC have been uploaded onto the village website up to date.</p>
3.2	Is an annual risk assessment carried out?	Yes	No	<p>The Council has risk assessment policies in place covering health & safety management and a summary document covering all main areas of risk. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.</p>
3.3	Is insurance cover appropriate and adequate?	Yes	No	<p>The insurance is renewed annually on 1st October. Insurance cover is currently placed direct with Zurich for all insurances. A further 3-year contract with Zurich was taken out in 2017, which expires on 30/09/20</p>

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2. Due Process				Comments & Recommendations
3.4	Evidence of annual insurance review?	Yes	No	Prior to the agreement to renew the insurance contract in 2017, the Clerk negotiated a reduced premium with Zurich.
3.5	Internal financial controls documented and evidenced?	Yes	No	The Council has adopted a Statement of Internal Control. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above. Additionally, effective and acceptable financial control procedures are operative as stipulated in the Financial Regulations. The procedure manuals for the accounts, fixed assets and payroll systems are adhered to.
3.6	Minutes initialled, each page identified and overall signed?	Yes	No	Minutes of Council and SNPAC are signed by the chair of the meeting (at which the minutes were put forward for approval). Each page of the minutes is identifiable by the unique sequential minute and page number and is signed by the meeting chair (as above) and dated.
3.7	Regular reporting and minuting of bank balances?	Yes	No	Bank balances and reconciliations for each account are presented quarterly to Council and minuted accordingly.
3.8	S137 expenditure minuted?	Yes	No	All S137 expenditure is minuted separately and listed on the payments schedule presented to Council.

4. Budget				Comments & Recommendations
4.1	Annual budget prepared to support precept?	Yes	No	A detailed budget is prepared annually by the Clerk in support of the precept.
4.2	Has budget been discussed and adopted by Council?	Yes	No	The budget is reviewed and approved by the Council. The 2017-18 budget was approved by the Council on 15/12/16.
4.3	Any reserves earmarked?	Yes	No	A total of £137,988 earmarked reserves was recorded in the balance sheet at the financial year-end, together with free reserves of £133,288. This represented 67% of the 2017-18 precept of £200,175, which is in accord with the newly adopted Reserves Policy. However, it was noted that the earmarked reserves were unchanged from the total earmarked reserves recorded in the balance sheet at 31/03/17. RECOMMENDATION: That the level of reserves is reviewed at least annually i.e. before the end of the financial year and that the earmarked reserves listed in the balance sheet at that point are considered to be an accurate allocation of existing funds against future project expenditure.

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4. Budget				Comments & Recommendations
4.4	Any unexplained variances from budget?	Yes	No	All explained as per the Annual Return and the regular financial reports to Council.
4.5	Precept demand correctly minuted?	Yes	No	The approved precept demand of £200,175 (excluding CTSG) was approved by the Council on 17/12/15 and correctly minuted (minute 325/16(c)).
5. Payroll - Clerk				Comments & Recommendations
5.1	Contract of employment?	Yes	No	Rosemary Richardson was appointed as Clerk to the Council on 01/10/09, with a combined contract of employment and job description, approved by the Council. The job description included reference to responsibility as the Responsible Financial Officer (RFO). The contract of employment is based on the NALC guidelines
5.2	Tax code issued/contracted out?	Yes	No	The Clerk is remunerated through the in-house Iris payroll and has an applicable tax co
5.3	PAYE/NI evidence?	Yes	No	The payroll confirmed that the Clerk's salary was subject to PAYE and NI.
5.4	Has Council approved the salary paid?	Yes	No	The Clerk's monthly salary payment is included on the payment list presented to Council for approval.
5.5	Other payments reasonable and approved by Council?	Yes	No	Business mileage and out of pocket expenses are reimbursed to relevant employees, primarily the Clerk. Expenses are claimed monthly on an expense claim form, which is approved by a member of Council (or the Clerk for other employees' expenses) Additional hours undertaken are submitted on a claim form for approval by the Council and then paid in the form of time off in lieu (TOIL). All additional payments are included on the monthly expenditure payment listing presented to Council for approval. Any ad-hoc payments to staff (non-salary) have to be specifically approved by the Council Business mileage is reimbursed at the current HMRC tax-free limit of 45p per mile. The Clerk and the Deputy Clerk are members of the Local Government Pension Scheme to which both employer and employees make contributions. Pensions auto enrolment has been implemented successfully for other staff as applicable via the Peoples Pension scheme and ongoing pensions administration is included within the standard monthly payroll routines.

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6. Payroll - Other				Comments & Recommendations
6.1	Contracts of employment?	Yes	No	All Council employees are issued at the commencement of employment with a contract of employment signed by the chair and the employee. New employees are normally reviewed after a 6-month probationary period. All employees in post at the financial year-end have an up to date contract of employment. All employees are employed on a permanent basis, work to set hours per week and are paid monthly at an agreed rate per hour, based on fixed weekly hours.
6.2	Does the Council have employers' liability cover?	Yes	No	The Council has employer's liability cover of £12M.
6.3	Tax code(s) issued?	Yes	No	The payroll confirmed that all employee salaries were subject to PAYE and NI.
6.4	Minimum Wage paid?	Yes	No	All staff is paid above the applicable minimum or living wage.
6.5	Disciplinary, Grievance and Complaints procedures in place?	Yes	No	Disciplinary and grievance procedures are included in the employees' contract of employment. The Complaints procedure is on the website (as is the Disciplinary procedure). See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.

7. Asset Control				Comments & Recommendations
7.1	Does the Council keep a register of all material assets owned?	Yes	No	The Clerk is responsible for maintaining the asset register, which is a separate module of the Advantedge accounts system.
7.2	Is the asset register up to date?	Yes	No	The asset register was up to date as at the financial year-end.
7.3	Value of individual assets included?	Yes	No	A minimum value of £500 is applicable for an asset to be listed on asset register. Assets above this value are listed separately in the asset register.
7.4	Inspected for risk and health and safety?	Yes	No	Weekly visual inspection of play equipment and properties by Council staff. Annual inspection of the Council's assets by the councillors, for risk assessment purposes. Play equipment checked annually by ROSPA accredited inspectors.

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8. Bank Reconciliation				Comments & Recommendations
8.1	Is there a bank reconciliation for each account?	Yes	No	<p>Reconciliations are undertaken for the bank accounts held by the Council:</p> <ul style="list-style-type: none"> • <u>Nat West Current account</u>; 601410/52661075; bank statements received twice monthly. The main account for cheque DD's and salary payments. • <u>Nat West corporate debit card</u>; 56871910; introduced in 2014 to make on-line payments etc. to get best value for the Council. Payments made via this card are immediately debited to the above Nat West Current account. The Clerk is the designated card holder. • <u>Nat West Bonus Saver account</u>; 601410/53864220. Bank statements received request. Used for longer term saving. • <u>Melton Mowbray Easy Savings account</u>; account no. ELN3365523SIL. Used for longer term saving. A statement received annually detailing the balance on the account a 04 April. • <u>CCLA Public Sector Deposit Fund</u>; 000119340001SPC; Used for longer term saving statement received monthly. Account opening approved by Council on 20/10 (minute: 255/16) with the aim of providing additional contingency against the Financial Services Compensation Scheme. <p>Year-end bank statements or equivalent have been received for all the above account (including the corporate debit card), at the financial year-end.</p>
8.2	Reconciliation carried out on receipt of statement?	Yes	No	All statements are reconciled individually upon receipt.
8.3	Any unexplained balancing entries in any reconciliation?	Yes	No	All balancing entries fully explained.

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8. Bank Reconciliation				Comments & Recommendations
8.4	Is the bank mandate up to date?	Yes	No	<p>A bank mandate has been prepared and approved by the Council nominating 6 Council members as signatories, for the Nat West bank accounts.</p> <p>Any 2 of the 6 nominated signatories are required to sign cheques.</p> <p>The Clerk is not one of the 6 nominated signatories but can sign cheques in an emergency and is also recognised by the bank for administrative and communication purposes.</p> <p>The bank mandate is maintained by the Clerk and amended by the Council as and when required e.g. a change of Councillor.</p> <p>The Nat West bank mandate was last updated on 05/04/18 to remove Cllr Ken Jones as one of the 6 nominated signatories following his resignation from the Council (minute no. 449/17).</p> <p>The remaining 5 Council signatories on the Nat West bank mandate are still Council members at the end of the current financial year. i.e. Councillors Andrew Paling, Paul Murphy, Betty Crick, Janet Harris and Jean Gratton.</p> <p>The Nat West bank mandate was up to date at the financial year-end.</p> <p>The authorised signatories on both the Melton Building Society account and the CCLA account are Cllrs Jean Gratton and Fiona Hughes, who were both still members of the Council at the financial year end.</p>

9. Year-End Procedures				Comments & Recommendations
9.1	Year-end accounts prepared on correct accounting basis?	Yes	No	Day to day and year-end accounts are prepared on an Income and Expenditure basis.
9.2	Bank statements and ledger reconcile?	Yes	No	A full reconciliation of each bank statement to the corresponding account in the ledger as at 31 st March was prepared and reviewed and was approved by the Council on 19/04/18 (minute no. 468/17d).
9.3	Underlying financial trail from records to presented accounts?	Yes	No	The Advantedge accounting system provides a satisfactory audit trail to the underlying financial records.
9.4	Where applicable, debtors and creditors properly recorded?	Yes	No	<p>Debtors and creditors are recorded separately and correctly in the accounts.</p> <p>Default payment terms for debtors are 30 days.</p> <p>Default payment terms for creditors are 30 days.</p> <p>There were no unexplained overdue debtors or creditors at the financial year-end.</p>
9.5	Has Council agreed, signed and minuted sections 1 & 2 of the Annual Return?	Yes	No	<p>Section 1-Annual Governance Statement to signed by the Council chair on 17/05/18.</p> <p>Section 2-Accounting Statements to be signed by the Council chair on 17/05/18.</p>

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10. Miscellaneous				Comments & Recommendations
10.1	Have points raised at the last internal audit been addressed?			
	<i>Ref</i>	<i>Action Recommended</i>		
	10.4	That the Council considers backing up key up electronic data to the 'Cloud' or similar, to provide additional back up security.	Yes	No
10.2	Has the Council adopted a Code of Conduct since July 2012?			Yes No
10.3	Is eligibility for the General Power of Competence properly evidenced?			Yes No
10.4	Are all electronic files backed up?			Yes No
10.5	Do arrangements for the public inspection of records exist?			Yes No
				<p>CURRENT STATUS: Council data is now backed to Cloud by Data1 (the Council's IT support company). ✓ ACTIONED AS RECOMMENDED.</p> <p>A Code of Conduct has been adopted. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' schedule above.</p> <p>n/a</p> <p>Council data is now backed to Cloud by Data1 (the Council's IT support company). See update on a prior year recommendation made in section 10.1 above.</p> <p>Key documents of Council are maintained on the Council's website, which also details how Council information can be accessed, via the Model Publication Scheme. Notice of audit displayed as per external audit instructions. Outside of this period, inspection of records can be undertaken by prior appointment. The Council complies with the requirements of the Transparency Code to ensure best practice.</p>

11. Charities				Comments & Recommendations
11.1	Charities reported and accounted separately?			Yes No
11.2	Have the Charity accounts been separately audited?			Yes No
11.3	Have the Charity accounts and Annual Return been filed within the legal time limits?			Yes No
				<p>The Council does not currently act as trustee for any charity and is not responsible for managing any trust funds or assets.</p> <p>N/A</p> <p>N/A</p>

12. Burial Authorities				Comments & Recommendations
12.1	All money received corresponds with the number of burials/cremations recorded and memorial permits issued?			Yes No
12.2	Are fees levied in accordance with the Council's approved scale of fees and charges?			Yes No
12.3	Have all statutory books been kept safe and up to date? If electronic copies are held, are these backed up regularly?			Yes No
				<p>Effective controls are in place to ensure that interment fees received reconcile to the internments recorded and permits issued.</p> <p>Fees levied are as per the Council's approved scale of fees, which is reviewed annually in April and listed on the Council's website.</p> <p>Statutory books kept in a fireproof cabinet in the Parish office. Data transfer from the statutory books to Epitaph, a module of the Advantedge system, on-going.</p>

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12. Burial Authorities				Comments & Recommendations
12.4	Do all interment of ashes have a certificate of cremation?	Yes	No	A certificate of interment is requested in all cases, from the undertaker or the family.
12.5	Have the necessary permits, permissions, and transfer of Exclusive Burial Right (EBR) been completed correctly, documented and approved?	Yes	No	The Institute of Cemetery and Crematoria Management (ICCM) guidance and templates are applied by the Clerk.

13. Income Controls				Comments & Recommendations
13.1	Is income properly recorded and promptly banked?	Yes	No	<p>The Deputy Clerk is responsible for raising income invoices and issuing receipts. The Clerk is responsible for authorising income invoices and receipts. Receipts are issued for cash payments received, wherever possible, via the accounts system.</p> <p>Cash and cheques are banked on a regular basis, dependent on the amount, either to the Nat West Bank in Loughborough or Sileby Post Office.</p> <p>Outside of the precept most of the recurring income received is for cemetery fees, allotment rents, garage rents and for the hire of the community centre and the sports pavilion.</p> <p>Income invoices are prepared via the Advantedge invoicing module and electronic copies are retained for a minimum of 3 years.</p> <p>Invoices and receipts reviewed were correctly authorised.</p>
13.2	Does the precept recorded agree to the Council Tax authority's notification?	Yes	No	<p>The precept and CTSG were received in the following instalments and recorded in the accounts:</p> <p>12/04/17: £100,087.50 (50.0% of annual precept), + £3,430.00 (100.0% CTSG).</p> <p>29/09/17: £100,087.50 (balance of annual precept).</p> <p>The total precept received for 206/17 was £200,175.00, plus a total CTSG payment of £3,430.00, agreed to the Charnwood District Council notification.</p>
13.3	Are security controls over cash adequate and effective?	Yes	No	<p>The Deputy Clerk is responsible for receiving and balancing all cash and cheques received. The Clerk is responsible for reconciling and authorising all cash and cheques received. Cash and cheques received are kept in a locked tin in a locked cupboard in the parish office and banked on a regular basis usually weekly.</p> <p>Security controls for cash appeared to be adequate and effective.</p>

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14. Petty Cash				Comments & Recommendations
14.1	Is all petty cash spent recorded and supported by VAT receipts where applicable?	Yes	No	<p>One petty cash float is operated by the Council, with a maximum float held of £150 and used for small value expenditure transactions.</p> <p>The Clerk and the Deputy Clerk administer the petty cash float on a day to day basis. Approved petty cash requisitions and VAT receipts are required for all petty cash expenditure and are authorised by the Clerk.</p> <p>The cash float is kept in a locked tin in a locked cupboard in the parish office, to which the Clerk and the Deputy Clerk are key holders.</p> <p>RECOMMENDATION: That a Petty Cash Float account is opened in the Advantedge accounts system and that all petty cash transactions are processed through this.</p>
14.2	Is petty cash expenditure reported to Council?	Yes	No	<p>Petty cash expenditure is presented to a Council meeting for approval, as and when petty cash reimbursement is required.</p> <p>Petty cash expenditure appears as a separate item on the Cheque Listing report.</p> <p>The petty cash reimbursement cheque is signed by 2 approved signatories.</p>
14.3	Is petty cash reimbursement carried out regularly?	Yes	No	<p>The petty cash float is reconciled and reimbursed (topped up) as and when required to the £150 limit.</p>

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Transaction Spot Check								
Check No.	1	2	3	4	5	6	7	8
<u>Transaction type</u>	Grant application	Purchase invoice	Purchase invoice	Purchase invoice	Purchase invoice	Payroll	Sales invoice	Remittance
<u>Supplier/Customer</u>	Charnwood Community First Responders	Grasshopper Hosting	Leicester Sound & Lighting	Sportsground Maintenance & Machinery Ltd	The Voltage Company Ltd	Mick Pendery	Homefield College	Charnwood Borough Council
<u>Invoice/Transaction No.</u>	Application form	1972	630	2123	08/1320	Aug-17 pay	05/03/18	101187
<u>Invoice/Transaction Date</u>	-	18/06/17	09/11/17	31/07/17	15/01/18	31/8/17	1730	29/09/17
<u>Goods/Services Supplied</u>	Funding for life saving equipment	Village street map	Outdoor PA system	Cemetery/Parks maintenance	Xmas lights	Monthly pay	Pavilion hire	2017-18 precept payment 2/2
<u>Ledger Date</u>	13/04/17	27/06/17	13/11/17	31/07/17	15/01/18	15/08/17	05/03/18	28/09/17
<u>Ledger Reference</u>	4252	4388	4544	4404	4624	4408	2364	2190
<u>Item/Budget Heading</u>	131	130/8	101/5	104/1	130/10	132/1	6/4	30
<u>Payment Method</u>	cheque	cheque	Debit card	Autopay	Cheque	Autopay	BACS	BACS
<u>Ref/Cheque No.</u>	001971	001999	-	-	002102	-	-	n/a
<u>Authorised By</u>	Council	Council	Clerk	Clerk/Council	Council	Council	Clerk	Clerk
<u>Order Minute Ref/Signed</u>	-	-	-	contract	-	-	-	-
<u>Delivery Evidence</u>	Due diligence + visual check	On website	Collection & return by AH	Visual check	Visual	Pay received	Payment received	Payment received
<u>Payment Minute Ref</u>	4841/16b	113/17b	289/17b	157/17b	351/17b	157/17/b	Noted by Council	Noted by Council
<u>Insurance Value</u>	n/a	n/a	n/a	n/a	See Notes below	-	-	n/a
<u>Payments Date</u>	03/05/17	03/08/17	13/11/17	31/08/17	22/02/18		16/03/18	28/09/17
<u>Payment Value</u>	£1000.00	£150.00	£48.00	£3199.99	£24658.00		£495.00	£100087.50
<u>Bank Account Paid From/In</u>	NWB Current	NWB Current	NWB Card a/c	NWB Current	NWB Current	NWB Current	NWB Current	NWB Current
<u>Statement No.</u>	382	394	45	397	419	397	422	400
<u>Statement Value</u>	£1000.00	£150.00	£48.00	£1302.00	£24658.00	£12130.94 (1)	£495.00	£100087.50
<u>Timely Payment</u>	✓	✓	✓	✓	✓	✓	✓	✓
<u>VAT Recorded</u>	n/a	£0 (not VAT reg)	£8.00	£533.33	£4110.00	n/a	n/a	n/a
<u>S137 Recorded in Ledger</u>	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<u>S137 Minuted</u>	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<u>Notes</u>					£8085 extra lights/trees added to asset register	(1) = total Autopay payment		
<u>Pass</u>	✓	✓	✓	✓	✓	✓	✓	✓

Internal Audit Summary Checklist Report for SILEBY Parish Council

Year Ending: 31 March 2018

Any further comments

I am again pleased to report that day to day administrative and financial functions have continued to be maintained to the necessary high standards. This has enabled me to sign the 2018 Annual Internal Audit Report without any 'NO's', which of course reflect very positively on the Clerk to the Council and the Deputy Clerk.

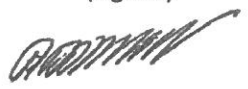
There are a small number of new recommendations made in this report, which are included to ensure that best practice is maintained. One of these recommendations I wish to draw further to the attention of the Council i.e.

EARMARKED RESERVES.(section 4.3). These were unchanged from the individual balances shown at the previous year end. This implied that there had been nil expenditure in 2017-18 on any of the projects for which funds had been previously earmarked and/or that no new future projects had been identified for which existing funds had been earmarked. Normally, it would be expected that there would be movement within earmarked Reserves year on year. Therefore, going forward, the Council should review reserves at least annually and ensure that agreed earmarked reserves at the financial year end are recorded accurately in the Balance Sheet.

The overall internal audit assurance rating remains as: **GOOD**.

Acknowledgments

The help and co-operation of Rosemary Richardson, Clerk to the Council and Julie Lovatt, Deputy Clerk, is again much appreciated by the internal auditor.

Internal audit carried out by	(signed)	(print)
		Richard Willcocks
Audit type (delete as appropriate)	INTERIM ANNUAL	
Date	08/05/2018	

For internal auditor's use only	
Section 4 of Annual Return form completed and signed	08/05/2018
Internal audit report/letter sent to Council	11/05/2018

Internal Audit Summary Checklist Report for SILEBY Parish Council

Year Ending: 31 March 2018

ANNUAL RETURN		Year Ending 31 March 2017	Year Ending 31 March 2018
1	Balances brought forward	£ 270,540	£ 306,304
2	Annual precept	£ 198,085	£ 200,175
3	Total other receipts	£ 69,703	£ 108,512
4	Staff costs	£ 110,132	£ 119,826
5	Loan interest/capital repayments	£ 0	£ 0
6	Total other payments	£ 121,892	£ 191,230
7	Balances carried forward	£ 306,304	£ 303,935
8	Total cash and investments	£ 300,867	£ 264,678
9	Total fixed assets and long-term assets	£ 727,503	£ 741,837
10	Total borrowings	£ 0	£ 0
11	Section 4 Annual return figures completed and cross referenced?	28/04/2017	08/05/2018

