

Internal Audit Testing

Westerleigh Parish Council

Date 15th May 2017

Internal Control	Findings:
Proper Book Keeping	All payments are supported by invoices and all are listed and approved in Council Minutes. All receipts are supported by documentation and accurately recorded. VAT is correctly accounted for and identified in cashbook. VAT claimed and refunded. Claims are made annually. Grants/Donations supported by proper Grant application forms. Granted Section 137. Cheque book stubs crossed referenced to cashbook and bank statement, with cheque numbers listed to correspond with invoice and payment. Cheque stubs initialled.
Standing Orders/Financial Regulations	Standing Orders and Financial Regulations reviewed by Council annually. Ratified at Council meeting 12 th June 2017
Risk Management	Insurance Schedule examined and cross referenced to assets register Minutes show risk assessment is on-going. No unusual financial activity is identified by the review of the Minutes. Councillor involvement demonstrated and Minuted. Committee and Councillors review their objectives and expenditure. Annual Risk Assessment in order. The Council has a Nat West Business One Charge Card – for any purchase which is authorised and agreed in advance of any purchase by the Council. The card is kept on premises and is kept in a locked safe place. All expenditure is listed in the Minutes and approved by the Council.
Budgetary Control	Precept sums received 28 th April and 30 th September, sums agree with the precept request supported by approved budget process. Budget reporting to Council on a regular basis showing income and expenditure against varies budget headings. Council is demonstrating continuous monitoring at committee level.
Petty Cash	Council has no petty cash facility.
Payroll	Year-end submission to HMRC agree to payroll records. Tax and NI deductions made correctly.

	No change to employer pension contribution.
Assets	Register examined. Cross referenced with insurance schedule and updated when required.
Bank reconciliation	Bank reconciliation carried out on a monthly basis. All bank statements present as well as cheque book and BACS references. Closing balances agree with the year-end 31 st March 2017
Year End	Income and expenditure balance sheet prepared correctly. Agreed cash book and supporting documentation. Audit trails exist for all entries. Debtors and creditors correctly identified and accounted for. Earmarked balances for the year 2017/2018 viewed and ratified at the appropriate Council meeting.
Audit opinion	External Audit – No report 2016/2017

Signed.....Mrs Patricia A Trull

Date of Audit.....15th May 2017.....