

INTERNAL AUDIT CHECKLIST FOR SWANWICK PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2021

Further to the Internal Audit of Accounts I carried out on 14th May 2021 I confirm that the annual audit was carried out in accordance with the suggested approach contained in the "Governance and Accountability for Smaller Authorities in England – A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements 2020/21". Page 3 of the 2020/21 AGAR form has been signed off accordingly.

Signed Brian Wood DMA

Date 14th May 2021

1. Book Keeping			Comments
1.1	Ledger maintained and up to date?	Yes	
1.2	Arithmetic correct?	Yes	
1.3	Evidence of Internal Control?	Yes	
1.4	VAT evidence, recording and reclaimed?	Yes	
1.5	Payments in ledger supported by invoices, authorised and minuted?	Yes	
1.6	S137 separately recorded and within limits?	Yes	
1.7	S137 expenditure of direct benefit to electorate?	Yes	

2. Due Process			Comments
2.1	Standing Orders adopted (inc GDPR)?	Yes	
2.2	Standing Orders reviewed at annual meeting?	Yes	
2.3	Financial Regulations adopted?	Yes	
2.4	FRs properly tailored to council?	Yes	
2.5	Equal Opportunities policy adopted?	Yes	
2.6	RFO appointed?	Yes	
2.7	List of member interests held?	Yes	
2.8	Agendas signed, informative and displayed with 3 clear days' notice ?	Yes	
2.9	Purchasing authority defined in FRs?	Yes	
2.10	Legal powers identified in minutes and/or cashbook?	Yes	
2.11	Committee terms of reference exist and have been reviewed for Committees?	Yes	
2.12	Council/Councillors contact details on line?	Yes	
2.13	GDPR Privacy Policy on web site ?	Yes	

3. Risk Management			Comments
3.1	Does scan of minutes reveal any unusual activity?	No	
3.2	Annual risk assessment carried out?	Yes	
3.3	Insurance cover appropriate and adequate?	Yes	
3.4	Evidence of annual insurance review?	Yes	
3.5	Internal financial controls documented and evidenced?	Yes	
3.6	Minutes initialled, each page identified and overall signed?	Yes	
3.7	Regular reporting and minuting of bank balance?	Yes	
3.8	S137 expenditure minuted?	Yes	
3.9	Up to date Risk Management Scheme?	Yes	

4. Budget			Comments
4.1	Annual budget to support precept?	Yes	
4.2	Has budget been discussed and adopted by council?	Yes	
4.3	Any reserves earmarked?	Yes	
4.4	Any unexplained variances from budget?	No	
4.5	Precept demand correctly minuted?	Yes	

5. Payroll – Clerk			Comments
5.1	Contract of employment?	Yes	
5.2	Tax code issued / contracted out?	Yes	
5.3	PAYE / NI evidence?	Yes	
5.4	Has council approved salary paid?	Yes	
5.5	Pension provision in place or Opt out?	Yes	
5.6	Other payments reasonable and approved by council?	Yes	

6. Payroll – Other			Comments
6.1	Contract of employment?	Yes	
6.2	Does council have public liability cover?	Yes	
6.3	Tax code(s) issued?	Yes	
6.4	Minimum wage paid?	Yes	
6.5	Complaints procedure in place?	Yes	
6.6	Current Grievance and Disciplinary procedures in place?	Yes	

7. Asset Control			Comments
7.1	Does council keep a register of all material assets owned?	Yes	
7.2	Is asset register up to date?	Yes	
7.3	Value of individual assets included?	Yes	
7.4	Inspected for risk and H & S ?	Yes	

8. Bank Reconciliations			Comments
8.1	Is there a bank reconciliation for each account?	Yes	
8.2	Reconciliation carried out on receipt of statement?	Yes	
8.3	Any unexpected balancing entries in any reconciliation?	No	

9. Year End Procedures			Comments
9.1	Year-end accounts prepared on correct accounting basis?	Yes	
9.2	Bank statements and ledger reconcile?	Yes	
9.3	Underlying financial trail from records to presented accounts?	Yes	
9.4	Where appropriate, debtors and creditors properly recorded?	Yes	
9.5	Has council agreed, signed and minuted sections 1 & 2 of the annual return?	Yes	
9.6	Public Rights provision up to date?	Yes	
9.7	Was External Audit exemptions correctly declared?	Yes	

10. Miscellaneous			Comments
10.1	Have points raised at the last audit been addressed?	N/A	
10.2	Has the council adopted a Code of Conduct?	Yes	
10.3	Is eligibility for General Power of Competence properly evidenced?	No	
10.4	Are all electronic files backed up?	Yes	
10.5	Do arrangements for public inspection of council's records exist?	Yes	
10.6	Public Rights Provision adopted?	Yes	
10.7	Complaints Procedure Adopted?	Yes	
10.8	Are Training Records kept?	Yes	
10.9	Website Accessibility Statement adopted?	Yes	
10.10	COVID 19 Furlough or Grant Money?	No	

11. Charities			Comments
11.1	Charities reported and accounted separately?	N/A	

Payee invoice check	Woolley Moor Nurseries	Mr Christmas Tree
Ledger date	23.07.2020	29.12.2020
Item/Budget heading	Environment	Environment
Ref/cheque no.	BACS	BACS
Payment minute ref	872.1/2020	197.1/2021
Invoice value	£5652.00	£400.00
Minute value	£5652.00	£400.00
Cheque value	£5652.00	£400.00
Bank Statement value	£5652.00	£400.00
Timely payment	Yes	Yes
VAT recorded	Yes (£942.00)	Yes (£66.67)
S137 recorded in ledger	N/A	N/A
S137 minuted	N/A	N/A
Notes		

Annual Return (Page 3)			
		Year ending 31 March 2020	Year ending 31 March 2021
		£	£
1	Balances brought forward	181054	49300
2	Annual precept	162275	166735
3	Total other receipts	369228	17709
4	Staff costs	43876	35334
5	Loan interest/capital repayments	32098	33326
6	Total other payments	143583	50132
7	Balances carried forward	493000	558652
8	Total cash and investments	493000	558652
9	Total fixed assets and long term investments and assets	562041	563588
10	Total borrowings	456250	431250
11	Section 4 annual return figures completed and cross referenced	Yes	Yes