

INTERNAL AUDIT REPORT FY2021

WATERBEACH PARISH COUNCIL

SECTION		IN PLACE	NOTES	PARISH COUNCIL / INTERNAL AUDITOR ACTIONS
	ANNUAL RETURN	Y	IN DRAFT AT IIA BOXES 1, 3 AND 7 FOR FY20 HAVE BEEN RESTATED AND DO NOT MATCH THE AUDITED FY20 AGAR PUBLISHED ON THE WEBSITE.	
	FIGURES CORRECT	Y	BOXES 1-6 DOES NOT EQUAL BOX 7 (£1 ROUNDING)	
A	APPROPRIATE BOOKS OF ACCOUNT HAVE BEEN KEPT PROPERLY THROUGHOUT THE YEAR.			
	CASH BOOK	Y	ACCOUNTS MANAGED WITH SCRIBE	
	UPDATED REGULARLY	Y		
B	THE COUNCIL'S FINANCIAL REGULATIONS HAVE BEEN MET, PAYMENTS WERE SUPPORTED BY INVOICES, ALL EXPENDITURE WAS APPROVED AND VAT WAS APPROPRIATELY ACCOUNTED FOR.			
	FINANCIAL REGS	Y		
	INVOICES	Y	SAMPLE CHECKED	
	CHEQUES SIGNED AS IN F/R	Y	PAYMENTS MADE BY BACS	
	APPROVED IN MINS	Y	SAMPLE CHECKED	
	S137 AMOUNT	Y		
	OTHER			
C	THE COUNCIL ASSESSED THE SIGNIFICANT RISKS TO ACHIEVING ITS OBJECTIVES AND REVIEWED THE ADEQUACY OF ARRANGEMENTS TO MANAGE THESE.			
	STANDING ORDERS	Y		
	RISK ASSESSMENT POLICY	Y	RISK ASSESSMENTS FOR MAINTENANCE CHECKED	
	COMPLAINTS POLICY	Y		
	PUBLICATION SCHEME (FOI)	Y		
	GDPR / DATA PROTECTION	Y		
	OTHER POLICIES	Y		
	CODE OF CONDUCT	Y		
	ROSPA/ASSETS CHECKS	Y		
	AGENDAS	Y		
	MINUTES	Y		
	REVIEWED & ACTED ON IA+EA COMMENTS	Y		
	OTHER			
D	THE ANNUAL PRECEPT REQUIREMENT RESULTED FROM AN ADEQUATE BUDGETARY PROCESS; PROGRESS AGAINST THE BUDGET WAS REGULARLY MONITORED; AND RESERVES WERE APPROPRIATE.			
	BUDGET	Y		
	BUDGET APPROVED	Y		
	PRECEPT	Y		
	BUDGET MONITORED	Y		
	RESERVES ADEQUATE	Y		
E	EXPECTED INCOME WAS FULLY RECEIVED, BASED ON CORRECT PRICES, PROPERLY RECORDED AND PROMPTLY BANKED; AND VAT APPROPRIATELY ACCOUNTED FOR.			
	INCOME FULLY RECEIVED	Y	SAMPLE CHECKED	
	SUPPORTING PAPERWORK	Y		
	VAT FULLY CLAIMED	Y	NOTED THERE IS A SMALL OVER CLAIM IN Q1 AND UNDER CLAIM IN Q3 LEAVING A NET UNDER CLAIM OF £6.44	
	INCOME BANKED PROMPTLY		NOT CHECKED AT THIS IIA	
	CASH BOOK DATE	Y		
F	PETTY CASH PAYMENTS WERE PROPERLY SUPPORTED BY RECEIPTS, ALL PETTY CASH EXPENDITURE WAS APPROVED AND VAT APPROPRIATELY ACCOUNTED FOR.			
	PETTY CASH BOOK	NA		
	PAYMENTS	NA		
	RECEIPTS	NA		
	VAT CLAIMED	NA		
G	SALARIES TO EMPLOYEES AND ALLOWANCES TO MEMBERS WERE PAID IN ACCORDANCE WITH COUNCIL APPROVALS, AND PAYE AND NI REQUIREMENTS WERE PROPERLY APPLIED.			
	EMPLOYEE FORMS (E.G. P60, P45)	Y	PAYROLL PROVIDED BY EXTERNAL PROVIDER	
	HMRC RTI	Y		
	EMPLOYEE PAY SLIPS	Y		
	OTHER EMPLOYEES	Y		
	CLERK/RFO EMPLOYED	Y		
	PAYMENTS TO HMRC	Y		
	EMPLOYMENT CONTRACTS	Y		
	ANNUAL APPRAISALS	?		
H	ASSET AND INVESTMENTS REGISTERS WERE COMPLETE AND ACCURATE AND PROPERLY CARRIED OUT.			
	ASSETS LIST	Y	ASSETS LIST REVIEWED	
	INSURANCE	Y	FIDELITY GUARANTEE £1M IS LOWER THAN THE BALANCES HELD AT BANK. THE COUNCIL SHOULD CONSIDER IF IS SUITABLY INSURED/SATISFIED WITH THE LEVEL OF RISK.	
	REVIEWED AS IN S/O	Y		
I	PERIODIC AND YEAR-END BANK ACCOUNT RECONCILIATIONS WERE PROPERLY CARRIED OUT.			
	PERIODIC BANK RECS	Y		
	YEAR END BANK REC	Y		

J	ACCOUNTING STATEMENTS FOR THE YEAR WERE PREPARED ON THE CORRECT ACCOUNTING BASIS (R&P OR I&E), AGREED TO THE CASH BOOK, WERE SUPPORTED BY AN ADEQUATE AUDIT TRAIL FROM UNDERLYING RECORDS, AND WHERE APPROPRIATE DEBTORS AND CREDITORS WERE PROPERLY RECORDED.		
	I&E / R&P	I&E	
	MATCH CASH BOOK	Y	
	DEBTORS	Y	
	CREDITORS	Y	
	O/S	Y	
	AUDIT TRAIL	Y	
K	IF THE AUTHORITY CERTIFIED ITSELF AS EXEMPT FROM A LIMITED ASSURANCE REVIEW IN THE PREVIOUS FY IT MET THE EXEMPTION CRITERIA AND CORRECTLY DECLARED ITSELF EXEMPT.		
	UNDER 25K	NA	
	EXEMPTION DECIDED AT MEETING	NA	
	ELIGIBILITY CRITERIA MET	NA	
L	THE AUTHORITY PUBLISHES INFORMATION ON A WEBSITE/WEBPAGE, UP TO DATE AT THE TIME OF THE INTERNAL AUDIT, IN ACCORDANCE WITH THE TRANSPARENCY CODE FOR SMALLER AUTHORITIES (UNDER £25K).		
	WEBSITE ADDRESS	NA	
	REQUIRED PAPERS PUBLISHED	NA	
	INFORMATION UP TO DATE	NA	
M	THE AUTHORITY HAS DEMONSTRATED THAT DURING THE PREVIOUS YEAR IT CORRECTLY PROVIDED FOR THE EXERCISE OF PUBLIC RIGHTS AS REQUIRED BY THE ACCOUNTS AND AUDIT REGULATIONS.		
	INSPECTION DATES	Y	
N	THE AUTHORITY HAS COMPLIED WITH THE PUBLICATION REQUIREMENTS FOR THE PREVIOUS FY AGAR.		
	NOTICE OF INSPECTION PERIOD	Y	
	AGAR (PAGE 3,4,5,6)	Y	
O	TRUST FUNDS (INCLUDING CHARITABLE) THE COUNCIL MET ITS RESPONSIBILITIES AS A TRUSTEE.		
	CHARITY RETURNS	NA	
	TRUST DEED		
	MEETINGS		
	TRUSTEES		
	ACCOUNTS		
	INDEPENDENT INSPECTION		

Signed:

(Internal Auditor)

Ben Stoehr