

WATERBEACH PARISH COUNCIL

SECTION		IN PLACE	NOTES	PARISH COUNCIL / INTERNAL AUDITOR ACTIONS
	ANNUAL RETURN	Y	IN DRAFT AT IIA	
	FIGURES CORRECT		BOX 8 DOESN'T MATCH BANK REC – APPROX £460 DIFFERENCE  BOX 9 ASSETS FIGURE AT IIA INCLUDES 2 ASSETS PURCHASED APRIL 19	THE FIGURES SHOULD BE CORRECTED BEFORE PRESENTATION TO THE COUNCIL AND EXTERNAL AUDIT.
	TRANSPARENCY CODE	Y	SAMPLE DOCUMENTS TESTED APPEAR TO BE PUBLISHED	
<b>A</b>	<b>APPROPRIATE BOOKS OF ACCOUNT HAVE BEEN KEPT PROPERLY THROUGHOUT THE YEAR.</b>			
	CASH BOOK	Y		
	UPDATED REGULARLY	Y		
	S137 COLUMN	NA	SCRIBE CODES	
	SALARIES COLUMN	NA	SCRIBE CODES	
	SIGNED AT YEAR END			
	INDIVIDUAL ENTRIES	Y		
	VAT COLUMN	Y		
	NET/ GROSS / VAT	Y		
<b>B</b>	<b>THE COUNCIL'S FINANCIAL REGULATIONS HAVE BEEN MET, PAYMENTS WERE SUPPORTED BY INVOICES, ALL EXPENDITURE WAS APPROVED AND VAT WAS APPROPRIATELY ACCOUNTED FOR.</b>			
	FINANCIAL REGS	Y		
	INVOICES	Y		
	CHEQUES SIGNED AS IN F/R	Y		
	APPROVED IN MINS	Y		
	S137 AMOUNT	Y	COMMUNITY LAND TRUST – POWER TO PAY OVER GRANT?	THE PARISH COUNCIL SHOULD SEEK ADVICE ABOUT WHAT POWER IT HAS TO MAKE THE PAYMENT TO THE COMMUNITY LAND TRUST. IF THERE IS NO POWER THE FUNDS SHOULD BE RETURNED.
	OTHER			
<b>C</b>	<b>THE COUNCIL ASSESSED THE SIGNIFICANT RISKS TO ACHIEVING ITS OBJECTIVES AND REVIEWED THE ADEQUACY OF ARRANGEMENTS TO MANAGE THESE.</b>			
	STANDING ORDERS	Y		
	RISK ASSESSMENT POLICY	Y		
	COMPLAINTS POLICY	Y		
	PUBLICATION SCHEME (FOI)	Y		
	GDPR/DATA PROTECTION	Y		
	OTHER POLICIES		THERE WAS A DUPLICATE PAYMENT IN NOV/JAN FOR SOLOPRESS NDP POSTCARDS DUE TO A MISUNDERSTANDING OVER A CLAIM FOR OUT OF POCKET EXPENSES. THIS WAS RECOVERED FROM THE SUPPLIER – THE PC COULD CONSIDER AN OUT OF POCKET EXPENSES POLICY/FORM.	
	CODE OF CONDUCT	Y		
	DECLARATION OF INTEREST	Y		
	ROSPA/ASSETS CHECKS	Y		
	AGENDAS	Y		
	MINUTES	Y		
	ANNUAL PC MEETING (AGM)	Y		
	ANNUAL PARISH MEETING (APM)	Y		
	END OF YEAR NOTICE	Y		
	REVIEWED & ACTED ON IA+EA COMMENTS	Y		
	OTHER			
<b>D</b>	<b>THE ANNUAL PRECEPT REQUIREMENT RESULTED FROM AN ADEQUATE BUDGETARY PROCESS; PROGRESS AGAINST THE BUDGET WAS REGULARLY MONITORED; AND RESERVES WERE APPROPRIATE.</b>			
	BUDGET	Y		
	BUDGET APPROVED	Y		
	PRECEPT	Y		
	BUDGET MONITORED	Y		
	RESERVES ADEQUATE	Y		
<b>E</b>	<b>EXPECTED INCOME WAS FULLY RECEIVED, BASED ON CORRECT PRICES, PROPERLY RECORDED AND PROMPTLY BANKED; AND VAT APPROPRIATELY ACCOUNTED FOR.</b>			
	INCOME FULLY RECEIVED	Y		
	SUPPORTING PAPERWORK	Y		
	VAT FULLY CLAIMED	Y		
	INCOME BANKED PROMPTLY	Y		
	CASH BOOK DATE	Y		
<b>F</b>	<b>PETTY CASH PAYMENTS WERE PROPERLY SUPPORTED BY RECEIPTS, ALL PETTY CASH EXPENDITURE WAS APPROVED AND VAT APPROPRIATELY ACCOUNTED FOR.</b>			
	PETTY CASH BOOK	NA		
	PAYMENTS	NA		

	RECEIPTS	NA		
	VAT CLAIMED	NA		
<b>G</b>	<b>SALARIES TO EMPLOYEES AND ALLOWANCES TO MEMBERS WERE PAID IN ACCORDANCE WITH COUNCIL APPROVALS, AND PAYE AND NI REQUIREMENTS WERE PROPERLY APPLIED.</b>			
	EMPLOYEE FORMS (E.G. P60, P45)	Y		
	HMRC RTI	Y		
	EMPLOYEE PAY SLIPS	Y		
	PAYE/NI DISPENSATION	NA		
	OTHER EMPLOYEES	Y		
	CLERK/RFO EMPLOYED	Y		
	PAYMENTS TO HMRC	Y		
	EMPLOYMENT CONTRACTS	Y		
	PROOF OF SALARY		NOT CHECKED AT THIS IA	
	WORKPLACE PENSION	Y		
	ANNUAL APPRAISALS	Y		
<b>H</b>	<b>ASSET AND INVESTMENTS REGISTERS WERE COMPLETE AND ACCURATE AND PROPERLY CARRIED OUT.</b>			
	ASSETS LIST	Y		
	INSURANCE	Y		
	REVIEWED AS IN S/O	Y		
<b>I</b>	<b>PERIODIC AND YEAR-END BANK ACCOUNT RECONCILIATIONS WERE PROPERLY CARRIED OUT.</b>			
	PERIODIC BANK RECS	Y		
	YEAR END BANK REC	Y	YEAR END BANK REC DID NOT TALLY WITH BOX 8 AT IIA	THIS SHOULD BE CORRECTED BEFORE APPROVAL BY THE COUNCIL AND SUBMISSION TO AUDIT.
<b>J</b>	<b>ACCOUNTING STATEMENTS FOR THE YEAR WERE PREPARED ON THE CORRECT ACCOUNTING BASIS (R&amp;P OR I&amp;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.</b>			
	I&E / R&P	I&E		
	MATCH CASH BOOK	Y		
	DEBTORS	Y		
	CREDITORS	Y		
	O/S	Y		
	AUDIT TRAIL	Y		
<b>K</b>	<b>TRUST FUNDS (INCLUDING CHARITABLE) THE COUNCIL MET ITS RESPONSIBILITIES AS A TRUSTEE.</b>			
	CHARITY RETURNS	NA		
	TRUST DEED			
	MEETINGS			
	TRUSTEES			
	ACCOUNTS			
	INDEPENDENT INSPECTION			

Signed:   
(Internal Auditor)

-915	
68898.72	
12	195
4571.76	65
1361174.5	35
-297	198