

## INTERNAL AUDIT REPORT FY2020

## WATERBEACH PARISH COUNCIL

SECTION		IN PLACE	NOTES	PARISH COUNCIL / INTERNAL AUDITOR ACTIONS
	ANNUAL RETURN	Y		
	FIGURES CORRECT	Y		
	TRANSPARENCY CODE (£25K/200K)	Y	OVER 200K CODE – SAMPLE OF COMPLIANCE CRITERIA CHECKED.	
<b>A</b>	<b>APPROPRIATE BOOKS OF ACCOUNT HAVE BEEN KEPT PROPERLY THROUGHOUT THE YEAR.</b>			
	CASH BOOK	Y		
	UPDATED REGULARLY	Y		
	S137 COLUMN	Y		
	SALARIES COLUMN	Y		
	SIGNED AT YEAR END		IN DRAFT AT IIA	
	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	EVIDENCE OF FINANCIAL REGULATIONS BEING FOLLOWED INCL. LARGE CONTRACTS BEING POSTED ON CONTRACTS FINDER WEBSITE.	
	INVOICES	Y		
	APPROVED IN MINS	Y	SOME LATE PAYMENTS (E.G VOUCHER 44) APPROVED AT MEETING BUT NOT RECORDED IN MINUTES OR PAYMENT SCHEDULE. THIS PRACTICE HAS BEEN RECENTLY CORRECTED	
	S137 AMOUNT	Y	IT IS NOT CLEAR IN THE MINUTES IF THE PARISH COUNCIL IS CONSIDERING THE S137 CRITERIA WHEN MAKING PAYMENTS UNDER S137 (TOTAL ALLOWANCE, PROPORTIONATE TO BENEFIT, DIRECT PARISH BENEFIT, CHARITABLE GROUP ETC).	
	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	Y		
	CODE OF CONDUCT	Y		
	DECLARATION OF INTEREST	Y	IT IS NOT ALWAYS CLEAR IN THE MINUTES THE REASON FOR DECLARATIONS (EG NEIGHBOUR OF APPLICATION, MEMBER OF GROUP).	
	ROSPA/ASSETS CHECKS	Y		
	AGENDAS	Y		
	MINUTES	Y		
	ANNUAL PC MEETING (AGM)	Y		
	ANNUAL PARISH MEETING (APM)	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			
<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	SAMPLE CHECKED	
	SUPPORTING PAPERWORK	Y		
	VAT FULLY CLAIMED	Y	SAMPLE CHECKED	
	INCOME BANKED PROMPTLY	Y	SAMPLE CHECKED	
	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			
	RECEIPTS			
	VAT CLAIMED			
<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	
	WORKPLACE PENSION	Y	
<b>H</b>	<b>ASSET AND INVESTMENTS REGISTERS WERE COMPLETE AND ACCURATE AND PROPERLY CARRIED OUT.</b>		
	ASSETS LIST	Y	SAMPLE OF NEW ASSETS CHECKED.
	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		YEAR END ACCOUNTS NOT YET COMPLETE
<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	YEAR END ACCOUNTS NOT YET COMPLETE
	MATCH CASH BOOK	Y	
	DEBTORS	Y	
	CREDITORS	Y	
	O/S	Y	
	AUDIT TRAIL	Y	
<b>K</b>	<b>IF THE AUTHORITY CERTIFIED ITSELF AS EXEMPT FROM A LIMITED ASSURANCE REVIEW IN 2018/19, IT MET THE EXEMPTION CRITERIA AND CORRECTLY DECLARED ITSELF EXEMPT.</b>		
	UNDER 25K	NA	
	EXEMPTION DECIDED AT MEETING		
	ELIGIBILITY CRITERIA MET		
<b>L</b>	<b>THE AUTHORITY HAS DEMONSTRATED THAT DURING SUMMER 2019 IT CORRECTLY PROVIDED FOR THE EXERCISE OF PUBLIC RIGHTS AS REQUIRED BY THE ACCOUNTS AND AUDIT REGULATIONS.</b>		
	NOTICE OF AUDIT POSTER	Y	
	INSPECTION DATES	Y	
	CONCLUSION OF AUDIT POSTER	Y	
<b>M</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)