

**Northants CALC Internal Audit Service
Checklist for Year Ending 31 March 2017**

Name of Council	Staverton Parish Council	Name of Clerk:	Sue Porter
No. of councillors	8	Name of RFO (if different)	
Quorum	3	Precept	£10150
Electorate	280	Gross budgeted income	

1. 1. Book Keeping			
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? (see schedule)	Yes		
1.6. S137 separately recorded and within limits?			No expenditure
1.7. S137 expenditure of direct benefit to electorate?			No expenditure
1. 2. Due Process			
2.1. Standing Orders adopted since 2013?	Yes		
2.2. Standing Orders reviewed at annual meeting?	Yes		
2.3. Financial Regulations adopted?	Yes		RFO does not need to be appointed at annual meeting.
2.4. FRs properly tailored to council?	Yes		
2.5. Equal Opportunities policy adopted?	Yes		
2.6. Adequate internal controls for payments?	Yes		
2.7. List of member interests held?	Yes		
2.8. Agendas signed, informative and displayed with 3 clear days notice?	Yes		
2.9. Purchase orders raised for all expenditure?	Yes		As required
2.10. Purchasing authority defined in FRs?	Yes		
2.11. Legal powers identified in minutes and/or cashbook?	Yes		
2.12. Committee terms of reference exist and have been reviewed?	Yes		
2.13. Web site exists and is regularly updated?	Yes		See section 11 below
1. 3. Risk Management			
3.1. Does scan of minutes reveal any unusual activity?		No	
3.2. Annual risk assessment carried out?		No	Planned
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		Minutes do not state who chaired meeting (Nov 16)
3.7. Regular reporting and minuting of bank balance?	Yes		
3.8. S137 expenditure minuted?			No expenditure
1. 4. Budget			
4.1. Annual budget to support precept?	Yes		
4.2. Has budget been discussed and adopted by council?	Yes		
4.3. Any reserves earmarked?		No	General reserves low
4.4. Any unexplained variances from budget?		No	
4.5. Precept demand correctly minuted?	Yes		
1. 5. Payroll – Clerk			
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. Other payments reasonable and approved by council?	Yes		
5.6. Council registered with Pensions Regulator?	Yes		
5.7. Pensions duties reviewed at each payroll?	Yes		
1. 6. Payroll – Other			
6.1. Contract of employment?			Not applicable
6.2. Does council have public liability cover?			Not applicable
6.3. Tax code(s) issued?			Not applicable
6.4. Minimum wage paid?			Not applicable
6.5. Complaints procedure in place?			Not applicable
1. 7. Asset Control			
7.1. Does council keep a register of all material assets owned?	Yes		Location of deeds not stated
7.2. Is asset register up to date?	Yes		Purchase price (for Annual Return) and if insured not stated.
7.3. Value of individual assets included?	Yes		
7.4. Inspected for risk and up to date inspection records exist	Yes		
7.5. Record of deeds, articles and land register references available?		No	
1. 8. Bank Reconciliations			
8.1. Is there a bank reconciliation for each account?	Yes		
8.2. Reconciliation carried out on receipt of statement?	Yes		
8.3. Any unexplained balancing entries in any reconciliation?		No	
1. 9. Year End Procedures			
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		

1. 10. Cemeteries

10.1. Cemetery Regulations adopted and up to date?			Not applicable
10.2. Registers of burials and purchased graves completed correctly?			Not applicable
10.3. Burial certificates being issued correctly?			Not applicable
10.4. Green Slips returned appropriately to Registrar?			Not applicable
10.5. Cemetery burial plan up to date a backed-up?			Not applicable

1. 11. Transparency Code (mandatory for councils under £25k turnover)

11.1. All items of expenditure above £100 published by 1 July?	Yes		
11.2. End of year accounts published by 1 July?		No	
11.3. Annual Governance Statement published by 1 July?		No	
11.4. Internal Audit Report published by 1 July?		No	
11.5. Councillor responsibilities published by 1 July?		No	
11.6. Asset register published by 1 July?	Yes		Needs some further information
11.7. Agendas and meeting papers published with three clear days?	Yes		
11.8. (Draft) Minutes published within one month of the meeting?		No	But on notice board

1. 12. Miscellaneous

12.1. Evidence that internal & external audit reports received & actioned?	Yes		
12.2. Is eligibility for General Power of Competence properly evidenced?			Not applicable
12.3. Are all electronic files backed up?	Yes		
12.4. Do arrangements for public inspection of council's records exist?	Yes		

Transaction Spot Check

Check No.	Payment 1	Payment 2	Payment 3	Payment 4	Payment 5	Receipt 1
Ledger date	05.04.16	03.05.16	05.07.16	02.08.16	07.03.17	31.10.16
Item / Budget heading	A Glover	J Giford	Mowing	Web hosting	Bird bath	CIL Payment
Ref/cheque no.	581	593	604	614	659	N/a
Order minute ref	7.6 March 16	6.1 March 16	Budget	Budget	6.3 Feb 17	N/a
Delivery evidence	Yes	Yes	Yes	Yes	Yes	Yes
Payment minute ref	9.2 April 16	9.4 May 16	9.2 July 16	9.2 Aug 16	9.2 March 17	9.4 Dec 16
Invoice value	£333.87	£46.90	£280.00	£120.00	£50.00	N/a

Minute value	£333.87	£46.90	£280.00	£120.00	£50.00	£1011.65
Cheque value	£333.87	£46.90	£280.00	£120.00	£50.00	N/a
Ledger value	£333.87	£46.90	£280.00	£120.00	£50.00	£1011.65
Timely payment	Yes	Yes	Yes	Yes	Yes	Yes
VAT recorded	N/a	N/a	N/a	Yes	N/a	N/a
S137 recorded in ledger	N/a	N/a	N/a	N/a	N/a	N/a
S137 minuted	N/a	N/a	N/a	N/a	N/a	N/a
Notes		Payment made for an item not published on the agenda.	Only one initial on cheque stub			

Annual Return

	Year ending 31 March 2016	Year ending 31 March 2017
1. Balances brought forward	9347	4374
1. Annual precept	9854	10150
1. Total other receipts	4175	17728
1. Staff costs	3030	2775
1. Loan interest/capital repayments	0	0
1. Total other payments	15972	19464
1. Balances carried forward	4374	10013
1. Total cash and investments	4374	10013
1. Total fixed assets and long term assets	113193	113193
10. Total borrowings	0	0

Internal audit carried out by	J Goodger
Audit type (delete as appropriate)	Annual
Date	25 May 2017
For auditor's use only	
Section 4 of Annual Return Form completed and signed	Yes
Report/letter sent to council	Yes
Copy of internal auditor's report sent to Northants CALC	Yes