

Yorkshire Local Councils Associations Internal Audit Service Checklist for Year Ending 31 March 2019

Name of Council	Tancredray	Name of Clerk:	
No. of councillors		Name of RFO (if different)	
Quorum		Precept	
Electorate		Gross budgeted income	

1. Book Keeping

1.1. Ledger maintained and up to date?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	
1.2. Arithmetic correct?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	
1.3. Evidence of Internal Control?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	
1.4. VAT evidence, recording and reclaimed?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	
1.5. Payments in ledger supported by invoices, authorised and minuted? (see schedule)	<input checked="" type="radio"/> Yes	<input type="radio"/> No	
1.6. S137 separately recorded and within limits?	<input type="radio"/> Yes	<input type="radio"/> No	
1.7. S137 expenditure of direct benefit to electorate?	<input type="radio"/> Yes	<input type="radio"/> No	Not recorded

2. Due Process

2.1. Standing Orders adopted since 2013?	<input type="radio"/> Yes	<input type="radio"/> No	Not aware
2.2. Standing Orders reviewed at annual meeting?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	
2.3. Financial Regulations adopted?	<input type="radio"/> Yes	<input type="radio"/> No	Not aware but clear
2.4. FRs properly tailored to council?	<input type="radio"/> Yes	<input type="radio"/> No	Process
2.5. Equal Opportunities policy adopted?	<input type="radio"/> Yes	<input type="radio"/> No	Not aware
2.6. Adequate internal controls for payments?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	
2.7. List of member interests held?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	Personnel interests declared
2.8. Agendas signed, informative and displayed with 3 clear days notice?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	
2.9. Purchase orders raised for all expenditure?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	authority in minutes
2.10. Purchasing authority defined in FRs?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	authority = minutes
2.11. Legal powers identified in minutes and/or cashbook?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	
2.12. Committee terms of reference exist and have been reviewed?	<input type="radio"/> Yes	<input type="radio"/> No	Not aware

3. Risk Management

3.1. Does scan of minutes reveal any unusual activity?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	
3.2. Annual risk assessment carried out?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	
3.3. Insurance cover appropriate and adequate?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	
3.4. Evidence of annual insurance review?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	
3.5. Internal financial controls documented and evidenced?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	
3.6. Minutes initialled, each page identified and overall signed?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	
3.7. Regular reporting and minuting of bank balance?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	
3.8. S137 expenditure minuted?	<input type="radio"/> Yes	<input type="radio"/> No	Not recorded

4. Budget

4.1. Annual budget to support precept?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	
4.2. Has budget been discussed and adopted by council?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	

4.3. Any reserves earmarked?	Yes	<input checked="" type="radio"/> No	
4.4. Any unexplained variances from budget?	Yes	<input checked="" type="radio"/> No	
4.5. Precept demand correctly minuted?	<input checked="" type="radio"/> Yes	No	

5. Payroll – Clerk and other employees

5.1. Contract of employment?	Yes	No	<i>2. Blanket evidence in minutes below PAYE/NI threshold.</i>
5.2. Tax code issued / contracted out?	Yes	No	
5.3. PAYE / NI/RTI evidence?	Yes	No	
5.4. Has council approved salary paid?	<input checked="" type="radio"/> Yes	No	
5.5. Other payments reasonable and approved by council?	<input checked="" type="radio"/> Yes	No	
5.6. Wageslips and P60 evidence?	Yes	No	<i>Not seen.</i>

6. Payroll – Other

6.1. Contract of employment?	Yes	No	<i>No other employees</i>
6.2. Does council have public liability cover?	Yes	No	
6.3. Tax code(s) issued?	Yes	No	
6.4. Minimum wage/National Living Wage paid?	Yes	No	
6.5. Pension obligations met?	Yes	No	
6.6. Complaints procedure in place?	Yes	No	

7. Asset Control

7.1. Does council keep a register of all material assets owned?	<input checked="" type="radio"/> Yes	No	
7.2. Is asset register up to date?	<input checked="" type="radio"/> Yes	No	
7.3. Value of individual assets included?	<input checked="" type="radio"/> Yes	No	
7.4. Inspected for risk and up to date inspection records exist	<input checked="" type="radio"/> Yes	No	
7.5. Record of deeds, articles and land register references available?	Yes	No	<i>Not seen.</i>

8. Bank Reconciliations

8.1. Is there a bank reconciliation for each account?	<input checked="" type="radio"/> Yes	No	
8.2. Reconciliation carried out on receipt of statement?	<input checked="" type="radio"/> Yes	No	
8.3. Any unexplained balancing entries in any reconciliation?	Yes	<input checked="" type="radio"/> No	

9. Year End Procedures

9.1. Year end accounts prepared on correct accounting basis?	<input checked="" type="radio"/> Yes	No	
9.2. Bank statements and ledger reconcile?	<input checked="" type="radio"/> Yes	No	
9.3. Underlying financial trail from records to presented accounts?	<input checked="" type="radio"/> Yes	No	
9.4. Where appropriate, debtors and creditors properly recorded?	<input checked="" type="radio"/> Yes	No	
9.5. Has council agreed, signed and minuted sections 1 & 2 of the annual return?	<input checked="" type="radio"/> Yes	No	

10. Miscellaneous

10.1. Have points raised at the last audit been addressed?	Yes	No	<i>Not raised</i>
10.2. Has the council adopted a Code of Conduct since July 2012?	Yes	<input checked="" type="radio"/> No	<i>Not seen</i>
10.3. Is eligibility for General Power of Competence properly evidenced?	Yes	No	<i>Not sure what the GP.</i>

10.4. Are all electronic files backed up?	Yes	No	Not seen
10.5. Do arrangements for public inspection of council's records exist?	Yes	No	Website
10.6. Is the Council compliant with the Transparency Code for Smaller Authorities?	Yes	No	Website

Transaction Spot Check

Check No.	1	2	3	4	5	6
Ledger date						
Item / Budget heading						
Ref/cheque no.						
Order minute ref						
Delivery evidence						
Payment minute ref						
Invoice value						
Minute value						
Cheque value						
Statement value						
Timely payment						
VAT recorded						
S137 recorded in ledger						
S137 minuted						
Notes						

All transactions checked from authority through invoice to payment & banking & reconciled

Annual Return

	Year ending 31 March 2014/19.	Year ending 31 March 2015
1. Balances brought forward	19294	
2. Annual precept	13029	
3. Total other receipts	9068	
4. Staff costs	5371	
5. Loan interest/capital repayments	—	
6. Total other payments	15146	
7. Balances carried forward	16854	
8. Total cash and investments	16854	
9. Total fixed assets and long term assets	54049	
10. Total borrowings		

figures reconciled to bank statements & minutes

Internal audit carried out by	James <small>(signed)</small>	J.JAMES <small>(print)</small>
Audit type (delete as appropriate)	Interim	Annual
Date	27/10/18	8/5/19

For auditor's use only

Section 4 of Annual Return Form completed and signed

Report/letter sent to council

Copy of internal auditor's report sent to YLCA