Cratfield Parish Council – Independent Audit 2015/2016

I have finished auditing Cratfield's accounts and have signed the annual return.

I am satisfied that the figures in the return are accurate and that the figures correspond to the bank statements and the council's internal records and backing invoices and receipts.

All documents are filed in an organised manner and all relevant records have been located and are up to date and are correct.

I have seen other documents such as playground inspection reports, risk assessments, contracts, insurance policies, as well as the minutes and agendas of meetings and so am confident that the administration of the council is well organised, that correct decisions are being taken, and that the needs of the council are being met.

Paul Austin

Paul Austin

4/5/16

Cratfield Parish Council

Internal Audit 2016

Tick *Yes* or *No* — *The auditor to append additional information as required*

1	Transactions	Yes	No	Method used by Auditor for test
1.1	Have the books of account been maintained regularly (at least monthly) & are they up to date?	✓		UP TO DATE PRINT OUT
1.2	Are the supporting vouchers easy to reference to the cash book?	✓		ALL INVOICES & RECEIPTS FILED
1.3	Are the supporting vouchers properly authorised?	✓		TRANSACTIONS APPROVED IN MINUTES
1.4	Do the books of account reconcile with the cash & bank balances?	✓		BANK STATEMENTS AGREE TO REC
1.5	Is the bank mandate(s) current & properly authorised?	✓		
1.6	Are the bank reconciliations properly evidenced?	✓		
1.7	Has reclaimable VAT been recovered?	✓		CUSTOMS & EXCISE RECEIPTS FILED

2	Financial Statements	Yes	No	Method used by Auditor for test
2.1	Are the accounting statements reported to meetings correctly analysed to budget comparatives?	✓		VARIANCE COLUMN IN A/C STATEMENT
2.2	Are the budgets proposed to meeting being consumed for their agreed purpose?	✓		ACCOUNTS CLASSIFIED CORRECTLY
2.3	Is the precept adequate to support the budget?	✓		RESERVES INCREASED DURING YEAR
2.4	Are other income sources identified in the budget realistic?	✓		BUDGET & ACTUAL INCOME SIMILAR
2.5	Does the budget provide the Council with adequate reserves?	✓		RESERVES INCLUDE RESTRICTED FUNDS
2.6	Are the Council's reserves excessive?		✓	LARGE AMOUNT FOR SPECIFIC PROJECTS

3	Governance	Yes	No	Method used by Auditor for test
3.1	Do the Council's Standing Orders recognise current legislation & recommendations?	✓		PROPERLY FILED
3.2	Have the Council's Standing Orders been reviewed in this internal audit period?	✓		REVIEWED IN MARCH
3.3	Do the Council's Financial Regulations recognise current legislation & recommendations?	✓		PROPERLY FILED
3.4	Have the Council's Financial Regulations been reviewed in this internal audit period?	✓		REVIEWED IN MARCH

4	Policies	Yes	No	Method used by Auditor for test
4.1	Have [each of] the Council's Policies been reviewed in this internal audit period?	[List]	[List]	ALL IN MAR
4.2	In the opinion of the internal auditor are there any policies that are absent or inadequate with regard to legislation or generally accepted working practice?	✓		ALL MAIN SUBJECT ~~SO~~ COVERED

5	Risk	Yes	No	Method used by Auditor for test
5.1	Has the Council's risk assessment been reviewed in this internal audit period?	✓		REPORT FILED
5.2	In the opinion of the internal auditor are there any risks absent or incorrectly recorded on the risk assessment?		✓	ASSETS & COUNCIL ACTIVITIES COVERED
5.3	Has the Council's reviewed its insurances in this internal audit period?	✓		POLICY COMPREHENSIVE
5.4	Has the Council adequate insurance given its activities?	✓		ALL ACTIVITIES COVERED
5.5	Has the Council undertaken any activities for which there should have been, but there is not, an evidenced risk assessment?	✓		RISK ASSESSMENT DOCUMENT SEEMS TO COVER ALL ACTIVITIES
5.6	Are the Council's Play Area inspection reports properly filed and have all necessary inspection recommendations been actioned?	✓		ALL PROBLEMS REPORTED & ACTIONED

6	Employees	Yes	No	Method used by Auditor for test
6.1	Has each employee been given a written statement of terms and conditions?	✓		CONTRACT IN FILE
6.2	Does the Clerk have the required insurances for home working and use of private vehicle?	✓		COVERED BY CONTRACT

7	Meetings	Yes	No	Method used by Auditor for test
7.1	Have the Council's meetings been given proper notice?			NOT SEEN NOTICE BOARD
7.2	Are the Council's meetings properly minuted?	✓		MINUTES VIEWED
7.3	Are all the Council's meeting papers properly filed?	✓		AGENDAS & COUNCILLOR'S REPORTS FILED
7.4	Have all Councillors declarations of interests been properly recorded?	✓		DECLARED IN MINUTES

8	Communications	Yes	No	Method used by Auditor for test
8.1	Has the Council's noticeboard been maintained with current & relevant information through the audit period? Are the details of Councillors & Clerk so displayed correct?			*Clerk confirmed they are maintained.*
8.2	Has the Council's web site been maintained with current & relevant information through the audit period? Are the details of Councillors & Clerk so displayed correct?			http://cratfield.onesuffolk.net

10	Security	Yes	No	Method used by Auditor for test
10.1	Are the Council's records maintained in a safe & secure environment (considering protection from loss or damage through theft, flood, fire, computer data corruption, and similar perils)?			*Filing cabinet at Clerk's home.*

11	Assets	Yes	No	Method used by Auditor for test
11.1	Are the Council's assets kept in good repair and safe for public use?	✓		PLAY AREA INSPECTED

Adopted: 2016