

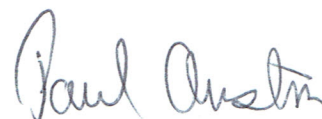
Cratfield Parish Council – Independent Audit 2015/2016

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.

A handwritten signature in blue ink, appearing to read 'Paul Austin', with a stylized, cursive script.

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
1.1 Have the books of account been maintained regularly (at least monthly) & are they up to date?	✓	
1.2 Are the supporting vouchers easy to reference to the cash book?	✓	
1.3 Are the supporting vouchers properly authorised?	✓	
1.4 Do the books of account reconcile with the cash & bank balances?	✓	
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?	✓	

Method used by Auditor for test
UP TO DATE PRINT OUT
ALL INVOICES & RECEIPTS FILED
TRANSACTIONS APPROVED IN MINUTES
BANK STATEMENTS PASS TO REC
CUSTOMS & EXCISE RECEIPTS FILED

2 Financial Statements	Yes	No
2.1 Are the accounting statements reported to meetings correctly analysed to budget comparatives?	✓	
2.2 Are the budgets proposed to meeting being consumed for their agreed purpose?	✓	
2.3 Is the precept adequate to support the budget?	✓	
2.4 Are other income sources identified in the budget realistic?	✓	
2.5 Does the budget provide the Council with adequate reserves?	✓	
2.6 Are the Council's reserves excessive?	✓	✓

Method used by Auditor for test
VARIANCE COLUMN IN A/C STATEMENT
ACCOUNTS CLASSIFIED CORRECTLY
RESERVES INCREASED DURING YEAR
BUDGET & A/CUAL INCOME SIMILAR
RESERVES INCLUDE RESTRICTED FUNDS
LARGE AMOUNT FOR SPECIFIC PROJECTS

3 Governance	Yes	No
3.1 Do the Council's Standing Orders recognise current legislation & recommendations?	✓	
3.2 Have the Council's Standing Orders been reviewed in this internal audit period?	✓	
3.3 Do the Council's Financial Regulations recognise current legislation & recommendations?	✓	
3.4 Have the Council's Financial Regulations been reviewed in this internal audit period?	✓	

Method used by Auditor for test
PROPERLY FILED
REVIEWED IN MARCH
PROPERLY FILED
REVIEWED IN MARCH

4 Policies	Yes	No
4.1 Have [each of] the Council's Policies been reviewed in this internal audit period?	[List]	[List]
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?	✓	

Method used by Auditor for test
ALL IN MAR
ALL MAIN SUBJECT ~~SO~~ COVERED

5 Risk	Yes	No
5.1 Has the Council's risk assessment been reviewed in this internal audit period?	✓	
5.2 In the opinion of the internal auditor are there any risks absent or incorrectly recorded on the risk assessment?		✓
5.3 Has the Council reviewed its insurances in this internal audit period?	✓	
5.4 Has the Council adequate insurance given its activities?	✓	
5.5 Has the Council undertaken any activities for which there should have been, but there is not, an evidenced risk assessment?	✓	
5.6 Are the Council's Play Area inspection reports properly filed and have all necessary inspection recommendations been actioned?	✓	

Method used by Auditor for test
REPORT FILED
ASSETS & COUNCIL ACTIVITIES COVERED
POLICY COMPREHENSIVE
ALL ACTIVITIES COVERED
RISK ASSESSMENT DOCUMENT
SEEK TO COVER ALL ACTIVITIES
ALL PROBLEMS RESORTED
ACTIONED

6 Employees			Yes	No
6.1	Has each employee been given a written statement of terms and conditions?		☒	
6.2	Does the Clerk have the required insurances for home working and use of private vehicle?		☒	
7 Meetings				
7.1	Have the Council's meetings been given proper notice?		☒	
7.2	Are the Council's meetings properly minuted?		☒	
7.3	Are all the Council's meeting papers properly filed?		☒	
7.4	Have all Councillors declarations of interests been properly recorded?		☒	
8 Communications				
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?		☒	
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?		☒	
10 Security				
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)?		☒	
11 Assets				
11.1	Are the Council's assets kept in good repair and safe for public use?		☒	

Method used by Auditor for test

CONDUCT IN FILE
COVERED BY CONTRACT

Method used by Auditor for test

NOT SEEN NOTICE BOARD
MINUTES VIEWED
AGENDAS & COUNCILLOR'S REPORTS FILED
BOARDS IN MINUTES

Method used by Auditor for test

Clerk confirmed they are maintained.

<http://cratfield.onesuffolk.net>

Method used by Auditor for test

Filing cabinet at Clerk's home.

Method used by Auditor for test

PLAT AREA INSPECTED