# Cratfield Parish Council – Independent Audit 2016/2017

I am satisfied with the accuracy of the Cratfield Parish Council accounts for 2016/17.

All relevant documents are neatly filed making following an audit trail straightforward. I was able to agree the bank reconciliation and the trace all the relevant backing documents. This includes invoices, receipts, cheque, and paying in stubs. The account statements categorise transactions correctly and include budget comparisons. The minutes also include financial transactions and have had their approval signed.

I was also able to trace other council documents such as the insurance policy, playground inspection reports, risk assessments, and contracts; which provide the background to ensuring the council is carrying out it's activities in the correct way.

Paul Austin

6/5/17

## Cratfied Parish Council

**Internal Audit 2016/17**

*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 CASHBOOK RECEIVED BY EMAIL |
| 1.2 | Are the supporting vouchers easy to reference to the cash book? | ✓ | | ALL INV & RECEIPTS FILED |
| 1.3 | Are the supporting vouchers properly authorised? | ✓ | | APPROVAL IN MINUTES, CHQ STUBS SIGNED |
| 1.4 | Do the books of account reconcile with the cash & bank balances? | ✓ | | BANK REC. CHECKED |
| 1.5 | Is the bank mandate(s) current & properly authorised? | ✓ | | BANK DOCUMENTS FILED |
| 1.6 | Are the bank reconciliations properly evidenced? | ✓ | | AUDIT TRAIL |
| 1.7 | Has reclaimable VAT been recovered? | ✓ | | VAT PAID EQUALS VAT CLAIMED |

| 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? | ✓ | | A/C STATEMENT COMPARES ACTUALS BUDGET |
| 2.2 | Are the budgets proposed to meeting being consumed for their agreed purpose? | ✓ | | PAYMENTS UNDER CORRECT HEADINGS |
| 2.3 | Is the precept adequate to support the budget? | ✓ | | WILL BE INCREASED NEXT YEAR |
| 2.4 | Are other income sources identified in the budget realistic? | ✓ | | ALL CLEARLY DEFINED |
| 2.5 | Does the budget provide the Council with adequate reserves? | ✓ | | RESERVES FAIRLY STABLE |
| 2.6 | Are the Council's reserves excessive? | | ✓ | NORMAL FOR SIZE OF COUNCIL |

| 3 | Governance | Yes | No | Method used by Auditor for test |
|---|---|---|---|---|
| 3.1 | Do the Council's Standing Orders recognise current legislation & recommendations? | | | *Reviewed and minuted at 14th March 2017 Meeting* |
| 3.2 | Have the Council's Standing Orders been reviewed in this internal audit period? | | | *As above* |
| 3.3 | Do the Council's Financial Regulations recognise current legislation & recommendations? | ✓ | | SIMILAR TO STANDARD ONES |
| 3.4 | Have the Council's Financial Regulations been reviewed in this internal audit period? | | | *Reviewed and minuted at 14th March 2017 Meeting* |

| 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? | | | *Reviewed and minuted at 14th March 2017 Meeting* |
| 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? | | ✓ | COVER COUNCIL'S MAIN ACTIVITIES |

| 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? | | | *Reviewed and minuted at 14th March 2017 Meeting* |
| 5.2 | In the opinion of the internal auditor are there any risks absent or incorrectly recorded on the risk assessment? | ✗ | ✓ | COVER ALL KNOWN ACTIVITIES |
| 5.3 | Has the Council's reviewed its insurances in this internal audit period? | ✓ | | *September 2016* |
| 5.4 | Has the Council adequate insurance given its activities? | | | INSURANCE COVER COMPREHENSIVE |
| 5.5 | Has the Council undertaken any activities for which there should have been, but there is not, an evidenced risk assessment? | | ✓ | NON ACTIVITIES NOT COVERED |

| 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 issued January 2016* |

| 7 | Meetings | Yes | No | Method used by Auditor for test |
|---|---|---|---|---|
| 7.1 | Have the Council's meetings been given proper notice? | | | |
| 7.2 | Are the Council's meetings properly minuted? | ✓ | | MINUTES FILED & UP TO DATE |

| | | Yes | No | Method used by Auditor for test |
|---|---|---|---|---|
| 7.3 | Are all the Council's meeting papers properly filed? | ✓ | | EVERYTHING NEATLY FILED |
| 7.4 | Have all Councillors declarations of interests been properly recorded? | ✓ | | DECLARATIONS FILED |

| 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/ |

| 9 | Transparency Code: Smaller authorities should publish: | Yes | No | Method used by Auditor for test |
|---|---|---|---|---|
| 9.1 | All items of expenditure above £100 | | | *http://cratfield.onesuffolk.net/* |
| 9.2 | End of year accounts | | | *http://cratfield.onesuffolk.net/* |
| 9.3 | Annual governance statement | | | *http://cratfield.onesuffolk.net/* |
| 9.4 | Internal audit report | | | *http://cratfield.onesuffolk.net/* |
| 9.5 | List of councillor or member responsibilities | | | *http://cratfield.onesuffolk.net/* |
| 9.6 | The details of public land and building assets | | | *http://cratfield.onesuffolk.net/* |
| 9.7 | Minutes, agendas and meeting papers of formal meetings | | | *http://cratfield.onesuffolk.net/* |

| 9 | Security | Yes | No | Method used by Auditor for test |
|---|---|---|---|---|
| 9.1 | 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.* |

| 10 | Assets | Yes | No | Method used by Auditor for test |
|---|---|---|---|---|
| 10.1 | Are the Council's assets kept in good repair and safe for public use? | ✓ | | INSPECTION REPORTS FILED |

| Comments |
|---|
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**Signed:** Paul Austin

**Date** 4.5.17

**Mr Paul Austin**
**Internal Auditor**