

ANNUAL INTERNAL AUDIT – Brampton Parish Council Y/E 31.3.2021

SUBJECT	TEST	SATISFACTORY?	NOTES	REPLY
Standing Orders	<p>1. Has the Council Committee formally adopted standing orders and financial regulations?</p> <p>2. Have levels of delegation been correctly authorised?</p> <p>3. Have items or services above a de minimis amount been competitively purchased?</p>	<p>✓</p> <p>✓</p> <p>✓</p>		
Risk management arrangements	<p>1. Do the minutes record the Council carrying out annual risk assessments?</p> <p>2. Are financial controls documented and regularly reviewed?</p>	<p>✓</p> <p>✓</p>	Risk Assessment minute 177/20	
Income controls	<p>1. Does the precept recorded in the cash-book agree to the District Council's notification?</p> <p>2. Are security controls over cash adequate and effective?</p>	<p>✓</p> <p>✓</p>		
Budgetary Controls	<p>1. Has the Council prepared an annual budget in support of its plans?</p>	<p>✓</p>	Budget and report minute 164/20	
Payroll Controls	<p>1. Do salaries paid agree with those approved by the Council?</p> <p>2. Are other payments to the Clerk reasonable and approved by the Council?</p>	<p>✓</p> <p>✓</p>	<p>1) Review of Clerk's salary- minute 139/20</p> <p>2) Mileage claim verified. Expense claim for Elf Trail and Visitor Centre verified.</p> <p>3) Council operates a NEST pension scheme.</p>	

	3. Has PAYE/NIC been properly operated by the Council?	✓		
Assets Control	1. Are the Assets/Property Registers up to date? 2. Is insurance cover appropriate and adequate?	✓ ✓		Came + company fidelity cover £500k
Year End Procedures	1. Are year-end accounts prepared on the correct accounting basis? 2. Do accounts agree with the cash book? 3. Is there an audit trail from underlying financial records?	✓ ✓ ✓		Accounts prepared on receipts and payments basis, clerk is aware if income over £200k for 3 consecutive years, the basis must change to I&EE.
Bookkeeping	1. Is the cash book maintained & up to date? 2. Is the cash book arithmetically correct? 3. Is the cash book regularly balanced? 4. Are receipts & invoices easily identified in cash book? 5. Are there vouchers for all transactions?	✓ ✓ ✓ ✓ ✓		Council now using Scribe Accountancy software.
Payment Controls	1. Are payments in the cash book supported by invoices, authorisation (person or minutes)?	✓		

	2. Is s137 expenditure separately recorded and within statutory limits?	✓	EGB for poppy wreath and crosses.	
Risk Management Arrangements	1. Does a scan of the minutes identify any unusual financial activity?	✓	AU online	
Statement of Account	1. Is the monthly statement of account presented to the Council?	✓		
Budgetary Controls	1. Is actual expenditure against the budget regularly reported to the Council?	✓		
	2. Are there any significant variances from the budget? Have these been explained?	✓		
Income Controls	1. Is income properly recorded and promptly banked?	✓	Cash income for Wednesday market increased and banked regularly. Council currently reviewing banking provider for increased security.	
Petty Cash Procedures	1. Is all petty cash spent recorded and supported by invoices/receipts? 2. Is petty cash expenditure reported to each Council meeting?	✓ ✓ N/A 20/21	Petty cash system not operated due to Covid 19. Postage was purchased from local Post office by Clerk and reimbursed.	
Bank Reconciliation	1. Is bank reconciliation carried out regularly on the receipt of statements?	✓	Presented monthly	
	2. Are there any unexplained balancing entries in any reconciliation?	✓	None	

Software Control	1. Are back up disks used? Where are they stored?	✓	onedrive for word and USB for excel stored away from office.	
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Date 26/06/21

Report by JOANNE BATEY Internal auditor

J Batey (signature)

Date 29/06/21

Replies approved by JENNIFER ERRINGTON Council member

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