

## Internal Audit Check

### King's Ripton Parish Council – y/e 31 March 2020

#### **A Appropriate books of account have been properly kept throughout the year**

Check cash book properly written up and balanced	Cash book kept on spreadsheet. Because of the small number of transactions, all of Q2 selected for detailed scrutiny	1
Verify selection of items against bank statement	These match correctly	1

#### **B The Council's Financial Regulations have been met**

Standing Orders formally adopted and correspond to the latest good practice	Latest model in use	1
Financial Regulations formally adopted and correspond to the latest good practice	New model adopted at the November meeting of the Council	1
RFO appointed and clear duties listed	Ramune Mimiene was RFO during the year. Jo Harvey was appointed subsequent to the year end (May 2020).	1
Check selection of large or unusual purchases to ensure FRs followed	Largest payment was £1,300 for defibrillator. No issues	1

#### **B Payments were supported by invoices, expenditure was approved and VAT properly accounted for**

Check selection of payments to ensure properly authorised.	All payments properly approved at Council meetings	1
Check vouchers relating to above	Most payments during the period were related to salary. The other items have vouchers which I have seen	1
Check VAT has been properly accounted for (for income, see below)	VAT has been analysed in the cash book	1
Additionally check random selection of large payments in cash book	None relevant	-
If electronic banking is used ensure that proper procedures are in place as provided for in the new model Financial Regulations.	Council uses Unity Trust for its online banking. Procedures are appropriate	1

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Check any s137 for amount, validity	None recorded	1
Check VAT reclaim(s) during the year or, if Council is registered, check that VAT returns correspond with the underlying records.	Single repayment (£13.38) relating to period up to March 2019 received August 2019	1
<b>C The Council assessed the significant risks to achieving its objectives and had adequate arrangements to manage these</b>		
Formal risk assessment documents available for inspection	Good documentation seen	1
Do the minutes record the council carrying out an annual risk assessment?	RA documentation reviewed at November meeting	1
Is the insurance cover appropriate and adequate – see also H below	Standard council insurance arranged through CAS	1
<b>D The annual precept requirement resulted from an adequate budgetary process</b>		
Has the Council prepared an annual budget in support of its precept?	Precept was agreed at the Council meeting on November 18 <sup>th</sup> , 2018.	1
Is the precept based upon realistic assumptions including evaluation of required balances?	Balances are reasonable	1
<b>D Progress against the budget was regularly monitored and reserves were appropriate</b>		
Review existence and adequacy of budgetary reports	Regular reviews of financial progress made at each Council meeting	1
Are there any significant unexplained variances?	None reported	1
<b>E Expected income was fully received, based upon correct prices, properly recorded and promptly banked; and VAT was properly accounted for</b>		
Precept paid as requested and banked properly	Paid by BACS	1

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Is other income properly accounted for and are adequate procedures in place?		
If appropriate, is the Council VAT registered and, if so, is VAT being properly charged?	No registered	1
<b>F Petty cash payments were properly supported by receipts, expenditure was approved and VAT properly accounted for</b>		
Is all petty cash expenditure supported by VAT receipts?	None	-
Is petty cash expenditure regularly reported back to the Council?		
Is reimbursement carried out regularly?		
<b>G Salaries to employees and allowances to members were paid in accordance with council approvals</b>		
Do all employees have properly drawn up contracts of employment?	Yes	1
Has the Council approved all salaries and do payments correspond with these decisions?	All payments are approved by the Council	1
Are other payments (e.g. expense payments) reasonable and properly approved?	As above	1
<b>G PAYE, NI and pension requirements were properly applied</b>		
Check PAYE and NI. Alternatively, if a bureau is used, check the records of payments.	PAYE records kept using HMRC software	1
Check end of year returns or, if a bureau is used, check that the documentation is in order.	These are in order	1
Check that requirements for workplace pensions have been followed	Salaries are too low	-

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### King's Ripton Parish Council – y/e 31 March 2020

#### **H Asset and investment registers were complete and accurate and properly maintained**

Does the Council have an Asset Register and is it regularly maintained?	Asset register was reviewed at November meeting of the Council. Format is quite simple. I would suggest that, where possible, date of acquisition should be recorded and a total value included.	1
Ensure assets purchased during year (see minutes) are recorded	November meeting reviewed additions; none since	1
Do asset insurance values correspond to values in the asset register?	There is no list of assets in the insurance policy. Council should check that all the assets listed in the asset register are covered.	2

#### **I Periodic and year-end bank account reconciliations were properly carried out**

Check for regular (monthly / quarterly) bank reconciliations for all accounts	Bank reconciliations have been properly carried out and presented to the Council meetings	1
Are reconciliations accurate and do they contain no unexplained items?	No issues	1

#### **J Year-end accounts were prepared on the correct accounting basis, agreed with cash book, were supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded**

Are year-end accounts produced on the correct basis (R&P or I&E)?	R&P	1
Verify accounts to cash book	These agree	1
Is there an audit trail from underlying financial records to the accounts? (I&E only)	N/A	
Verify debtors and creditors (I&E only)	N/A	

#### **K . IF the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (“Not Covered” should only be ticked where the authority had a limited assurance review of its 2018/19 AGAR)**

Did the Council satisfy this requirement?	<b>Yes</b>	<b>1</b>
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## Internal Audit Check

**King's Ripton Parish Council – y/e 31 March 2020**

**L During summer 2019 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations**

Check evidence of this	<b>Website shows all made available</b>	<b>1</b>
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**M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee**

Verify this was the case	<b>None</b>	<b>-</b>
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Levels of assurance: 1 – high, 2 – substantial, 3 – limited, 4 – minimal, n/c – not covered at this visit

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