

AUDIT PROGRAMME - 2015/16

I certify that I have carried out the tests detailed below in accordance with the suggested approach in the 2008 edition of 'Governance and Accountability in Local Councils in England and Wales – A Practitioners Guide'. Where an entry has been made in column 4 the supporting papers are attached.

Signed..... Date 11/06/2016

1 Internal Control	2 Tests	3 Initial if Yes	4 Report Reference	5 Comments
Previous Internal Audit report	Do the minutes record that The Council has considered the internal audit Report for the previous year and the matters arising addressed.	Y		(Blue file) Minutes Mtg 06.07.15 item 13 Audit report for 14/15 (Audit info ref M).
Proper bookkeeping	Is the cashbook maintained and up to date?	Y		Cash book & bank statements (Audit info ref WX)
	Is the cashbook arithmetically correct?	Y		Cash book & bank statements (Audit info ref WX)
	Is the cashbook regularly balanced?	Y		Cash book & bank statements (Audit info ref WX). Statements received and balanced every 6 months. <i>As per last year, suggest statements are received quarterly and reconciled and reported as part of the financial review.</i>
Standing orders & Financial regulations	Has the Council formally adopted Standing orders and Financial Regulations?	Y		(Audit info ref N) Amended version 2013 adopted 21.05.15 Financial regulations adopted May 21.05.15. Reviewed mtg 16.05.16 item 15. (Blue file) Minutes
	Has a Responsible Financial Officer been appointed?	Y		(Audit info ref YZ) Contract in place 01.04.15 Clerk is RFO page 2
	Have items or service above de minimis amount been competitively purchased.	Y		(Blue file Minutes) Mtg 21.09.15 item 11.
	Are payments in the cashbook supported by invoices and have they been authorised and minuted?	Y		(Payment & receipts slips). (Blue file Minutes) Mtgs 24.04.15, 21.05.15,06.07.15,21.09.15,23.11.15, 18.01.16, 21.03.16

	Is section 137 expenditure separately recorded and within statutory limits	Y		(Audit info ref S) Section 137 expenditure in relation to the Post Office is recorded separately at a total of £625.00. Within statutory limit of £3,017.60.
	Has VAT on payments been identified an, recorded and reclaimed?	Y		(Audit info ref WX) VAT on payments is identified in the cash book . VAT reclaim for 15.16 see grey file (Audit info ref O)
	Has the general power of competence been adopted? Does the Council meet the criteria to uses the power	N/A		N/A criteria for eligibility not met at Y/E 31.03.15. (Blue file) Minutes mtg 21.05.15 item 20.
Risk Management Arrangements	Does a scan of the minutes identify any unusual activity?	N		None seen
	Do the minutes record the Council carry out an annual risk assessment?	Y		(Blue file) Minutes Mtg 18.01.16 item 10
	Is insurance cover appropriate and adequate?	Y		(Audit info ref UV) Insurance it is noted that the dog bins at Lydlinch and Kings Stag are not insured as their value is less that the excess.
	Are internal financial controls documented and regularly reviewed?	Y		(Audit info ref N) Financial regulations adopted 21.05.15. (Blue file) Minutes . Reviewed mtg 16.05.16 item 15.
Budgetary Controls	Has the Council prepared an annual budget in support of its precept?	Y		(Audit info ref T) Blue file) Minutes Mtg 20.01.16
	Is actual expenditure against the budget regularly reported to the council?	Y		(Blue file) Minutes financial reports made at mtg 27.04.15 item 6a, 23.11.15 item 13b, 18.01.16 item 13b & 16.05.16 27b.
	Are there any significant unexplained variances in the budget?	N		No (Audit info ref N) precept budget analysis sheet and explanation of significant variances.
Income Controls	Is income properly recorded and promptly banked?	Y		(Audit info ref WX) cash book 4 receipts recorded 3 x BACS & 1 x cheque. (payments & receipts R)
	Does the precept recorded in the cashbook agree to	Y		(Audit info ref T) District Council's Notification V Cash book (Audit info ref WX).

	the District Council's Notification?			
	Are security controls over cash adequate and effective?	N/A		No cash transactions
Petty Cash procedures	Is all petty cash spent recorded and supported by VAT invoices / receipts?	N/A		No cash transactions
	Is petty cash expenditure reported to the Council?	N/A		No cash transactions
	Is petty cash reimbursement carried out regularly?	N/A		No cash transactions
Payroll Controls	Do salaries paid agree with those approved by Council?	Y		(Audit info ref WX) cash book V (Blue Minutes) mtgs file Min Mtgs 21.05.15 item 29, 06.07.15 item 16a, 21.09.15 item 18a, 23.11.15 item 13a, 18.01.16 item 13a 7 21.03.16 item 11a.
	Are other payments to the Clerk reasonable and approved by the Council?	Y		(Audit info ref WX) Clerks expenses x 1 outgoing Clerk for 14. PN2 approved (Blue Minutes) Mtg 27.04.15 item 6B Clerks expenses 1 x 2 to current Clerk PN 18 approved mtg 18.09.15 item 18a & PN38 approved Mtg 23.03.16 item 11a
	Has PAYE/NIC been properly operated by the Council as an employer?	Y		(Audit info ref YZ) P60.
Asset Controls	Does the Council keep an Assets Register of all material assets owned?	Y		(Audit info ref UV)
	Is the Register up to date?	Y		(Audit info ref UV) Asset register V cash book to check purchases. (Audit info ref WX) There have been no disposals.
	Does the insurance valuations agree with those on the register?	Y		(Audit info ref UV) assets / insurance. Some items have been purchased historically and have been given a nominal £1.00 asset value but are insured at current replacement cost.
Bank Reconciliation	Is there a bank reconciliation for each bank account?	Y		(Audit info ref WX)
	Is the bank reconciliation carried out regularly on the receipt of statements?	Y		(Audit info ref WX) Bank reconciliation carried out when statements received every six months As per last year, suggest statements are received quarterly and reconciled and reported as part of the financial review

	Are there any unexplained balancing entries in any reconciliation?	Y		(Audit info ref WX). No unexplained entries
Year-End procedures	Are year –end accounts prepared on the correct accounting basis?	Y		(Audit info ref WX) cash book & Budget (Audit info ref T)
	Do accounts agree with the cashbook?	Y		(Audit info ref L) Accounting statements V (Audit info ref WX) cash book , Bank reconciliation & statements
	Is there an audit trail from underlying financial records to the accounts?	Y		(Audit info ref WX) cash book cross ref. to (payments & receipts). PN & cheque numbers cross referred.
	Where appropriate, have debtors and creditors been properly recorded?	Y		(Audit info ref WX) bank reconciliation shows unpresented cheques at year end there are no outstanding bills for payment at year end.