

Audit Plan 2017/18

Council: **Wadsworth Parish Council** Period Ended: **March 2018**

1 Ref	2 Internal Control	3 Tests	4 Initial if Yes	5 Initial if No	6 Comments
1	Previous Internal Audit Report	Do the minutes record that the Council has considered the Internal Audit Report for the previous year/period and that the matters arising have been, or are being, addressed?	Yes JH		
2	Proper Bookkeeping	Is the cashbook maintained and up to date?	Yes JH		
		Is the cashbook mathematically correct?	Yes JH		
		Is the cashbook regularly balanced?	Yes JH		
3	Standing Orders and Financial Regulations	Has the Council formally adopted Standing Orders and Financial Regulations?	Yes JH		
		Has a Responsible Financial Officer been appointed?	Yes JH		
		Have items or services above a de-minimus amount been competitively purchased?	Yes JH		
		Are payments in the cashbook supported by invoices and have they been authorised and minuted?	Yes JH		
		Has VAT on payments been identified, recorded and reclaimed?	Yes JH		
		Is Section 137 expenditure separately recorded and within statutory limits?	Yes JH		
4	Risk Management Arrangements	Does a scan of the minutes identify any unusual activity?		No JH	
		Do the minutes record the Council carrying out an annual risk assessment?	Yes JH		
		Is insurance cover appropriate and adequate?	Yes JH		
		Are internal financial controls documented and regularly reviewed?	Yes JH		

1 Ref	2 Internal Control	3 Tests	4 Initial if Yes	5 Initial if No	6 Comments
5	Budgetary Controls	Has the Council prepared an annual budget in support of its precept? Is actual expenditure against the budget regularly reported to Council? Are any significant variances from budget explained?	Yes JH Yes JH Yes JH		
6	Income Controls	Is income properly recorded and promptly banked? Does the precept recorded in the cash book agree to the Council Tax Authority's notification? Are security controls over cash adequate and effective?	Yes JH Yes JH Yes JH		Most income is now paid into the bank electronically.
7	Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts? Is petty cash expenditure reported to the Council? Is Petty cash re-imburement carried out regularly?			Not applicable Not applicable Not applicable
8	Payroll Controls	Do salaries paid agree with those approved by the Council Are other payments to the Clerk reasonable and approved by the Council? Has PAYE/NIC been properly operated by the Council as an employer? Do all employees have contracts of employment with clear terms and conditions?	Yes JH Yes JH Yes JH Yes JH		

1 Ref	2 Internal Control	3 Tests	4 Initial if Yes	5 Initial if No	6 Comments
9	Assets Controls	Does the Council keep an Assets Register of all material assets owned? Is the Register up to date?	Yes JH		
10	Bank Reconciliation	Is there a bank reconciliation for each bank account? Is the bank reconciliation carried out regularly on the receipt of statements? Are there any unexplained balancing entries in any reconciliation?	Yes JH Yes JH Yes JH	No JH	
		Is the value of investments summarised on the reconciliation?			Not applicable
11	Year End Procedures	Are year-end accounts prepared on the correct accounting basis? Do accounts agree with the cash book?	Yes JH Yes JH		
		Is there an audit trail from underlying financial records to the accounts?	Yes JH		
		Where appropriate, have debtors and creditors been properly recorded?			Not applicable

I certify that I have carried out the tests detailed above in accordance with the Accounts and Audit Regulations 2017. Where an entry has been made in Column 5, the supporting working papers are attached, if appropriate.

Signed..... J. Harwood ..... Date 6/5/18 .....