

REDWOOD PRYOR LTD

Internal Audit

WHITWICK Parish Council

Year Ending 31 March
2017

Internal Auditor: Richard Willcocks

Summary Checklist Report

This internal audit report is based upon the Association of Local Councils recommended checklist, introduced in 2016, in conjunction with the Practitioners' Guide to Governance and Accountability in Local Authorities.

CONFIDENTIAL

BASIS OF REPORT

This internal audit report is based upon the National Association of Local Councils (NALC) recommended check-list, introduced in 2016, in conjunction with the Practitioners' Guide to Governance and Accountability in Local Authorities.

The scope of this internal audit is focused on assessing the effectiveness of the Council's internal controls. Where any such controls are found to be deficient, the internal audit will help lead to improvement in those processes.

By applying the principles of internal auditing, outlined in the current Accounts and Audit Regulations and applying the approach to internal audit testing outlined in paragraph 1 above, every effort is made to ensure that all internal audits are conducted with due professional care, integrity and independence. All conclusions derived from the audit are based upon objective and traceable evidence.

NB: It would be incorrect to view internal audit as the detailed inspection of all records and transactions of the Council in order to detect error or fraud. It is the periodic independent review of a Council's internal controls resulting in an assurance report designed to improve effectiveness and efficiency of the activities and operating procedures under the Council's control. Managing the Council's internal controls should be a day-to-day function of the staff and councilors and not left for internal audit. (Source: Governance and Accountability for Local Councils-A Practitioners' Guide-2014).

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Name of Council	Whitwick Parish Council	Name of Clerk to the Council	Cathy Tibbles (Parish Manager)
No. of Councillors	11	Name of RFO (if different)	
Quorum	3	Precept (for audit year)	£184,634 excl. Council Tax Support Grant (CTSG)
Electorate	7,018	Gross budgeted income	£205,069

KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW.												
FWP = Finance Working Party		Adopted	Last Review						Next Review		Annual Review ?	Recommendations
			Date	Prepared By	Approved By	Key Changes	On Website	Copy Taken	Due	Key Changes Proposed		
1	Governance											
1.1	Standing Orders	2011	19/05/16		2016 Ann.Meeting	See ① below	✓	✓	2017 Ann.Meeting	None	✓	All policies and procedures listed should be reviewed annually by the Council (e.g. at the Annual Meeting) and the latest version uploaded onto the Councils website, with the date approved shown (as a footer).
1.2	Financial Regulations	08/05/14	19/05/16		2016 Ann.Meeting	See ① below	✓	✓	2017 Ann.Meeting	None	✓	
1.3	Committee Terms of Reference	16/02/17				See ② below		✓	Reviewed as and when required	None		
1.4	Risk Assessment	08/06/11	19/05/16		2016 Ann.Meeting	See ① below	✓	✓	2017 Ann.Meeting	None	✓	
1.5	Statement of Internal Control	May-14	19/05/16		2016 Ann.Meeting	See ① below	✓	✓	2017 Ann.Meeting	None	✓	
1.6	Complaints Procedure	✓	19/05/16		2016 Ann.Meeting	See ① below	✓	✓	2017 Ann.Meeting	None	✓	
1.7	Code of Conduct	28/06/12	19/05/16		2016 Ann.Meeting	See ① below	✓	✓	2017 Ann.Meeting	None	✓	
1.8	Equal Opportunities	May-14	19/05/16		2016 Ann.Meeting	See ① below	✓	✓	2017 Ann.Meeting	None	✓	
1.9	Reserves Policy	×	20/04/17			Adopted in principle,	×		Jun-17	To be reviewed by FWP		
1.10	Model Publication Scheme/FoI	May-14						✓	Reviewed as and when required			
① = only change applicable to all documents was to change any reference from 'Clerk' to 'Parish Manager'. ② = only applicable to the Property Management & General Purposes Committee												

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1. Book-Keeping				Comments & Recommendations
1.1	Ledger maintained & up to date?	Yes	No	The accounts are balanced monthly and are up to date to the financial year-end.
1.2	Arithmetic correct?	Yes	No	Checks of the computerised accounting system confirmed that the cashbook and other accounts arithmetic were correct.
1.3	Evidence of internal control?	Yes	No	<ul style="list-style-type: none"> Internal audit Risk assessment policy Statement of internal control Budgetary control and monitoring Bank reconciliation review by Council Segregation of duties (Parish Manager/Admin Assistant)
1.4	VAT evidence, recording and reclaimed?	Yes	No	<p>The Council can recover VAT through the Local Authorities and Similar Bodies Scheme. A claim for repayment of VAT is made as and when there is a significant amount to reclaim which is normally 2 to 3 times per financial year.</p> <p>The latest claim made covered the period to 31/03/17 for £13,473.66</p> <p>VAT receipts are obtained wherever applicable.</p>
1.5	Payments in the ledger supported by invoices, authorised & minuted?	Yes	No	See Detailed schedule in Compliance Testing Report
1.6	Is S137 expenditure separately recorded and within statutory limits?	Yes	No	<p>The Council has been eligible for the General Power of Competence since January 2014, which superseded S137 requirements.</p> <p>However, S137 applicable payments are still recorded separately in the accounts.</p>
1.7	Is S137 expenditure of direct benefit to the electorate?	Yes	No	N/A. However, S137 expenditure recorded in the cashbook was for the direct benefit of the electorate.

2. Due Process				Comments & Recommendations
2.1	Standing Orders adopted since 2010?	Yes	No	See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.
2.2	Standing Orders reviewed at Annual Meeting?	Yes	No	See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.
2.3	Financial Regulations adopted?	Yes	No	See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.
2.4	Financial Regulations properly tailored to Council?	Yes	No	<p>The current Financial Regulations are based on the current (2014) NALC model Financial Regulations, adapted to suit the specific needs of the Council.</p> <p>A section on internet payments and authorisation is included in these regulations, but not yet implemented.</p>
2.5	Equal Opportunities policy adopted?	Yes	No	See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.

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2. Due Process				Comments & Recommendations
2.6	RFO appointed?	Yes	No	Cathy Tibbles succeeded Mike Broad as Parish Manager (Clerk to the Council) on 01/01/17, and whose remit included responsibility as the RFO.
2.7	List of member's interests held?	Yes	No	Councilors are responsible for maintaining and updating their own members' interest details directly with North West Leics. District Council. Annually, the Clerk will remind all councillors of their responsibility to update the Register of Member's Interest.
2.8	Agendas signed, informative and displayed with 3 clear days' notice?	Yes	No	At least 7 days prior to the Council meeting the Clerk prepares and signs the council meeting agenda, which lists matters for discussion and is posted on the Council's website and on the parish council office notice board.
2.9	Purchase orders raised for all expenditure?	Yes	No	Financial Regulations determine how commitment to purchase is made (see 2.10). Documentation e.g. letter, email, purchase order or equivalent purchase confirmation, is raised for all expenditure, where possible.
2.10	Purchasing authority defined in Financial Regulations?	Yes	No	<p>The Financial Regulations stipulate that:</p> <ul style="list-style-type: none"> • Purchases under £500 can be authorised by the Clerk, subject to budgetary provision, but would normally seek to obtain three quotes or Council approval. • A minimum of three quotes or tenders are required for purchases exceeding £500. • Competitive tenders are required for purchases over £60,000. <p>RECOMMENDATION: That the Financial Regulations are amended so that the level at which the Council will seek competitive tenders is reduced from £60,000 to £25,000, to comply with current legislation. See: NALC Legal Topic Note LTN87-January 2016-Procurement</p>
2.11	Legal powers identified in minutes and/or ledger?	Yes	No	The General Power of Competency overrules the requirement to specify the applicable legal powers, with the onus on the Clerk and/or the RFO to ensure that the Council applies the correct legal power.
2.12	Committee terms of reference exist and have been reviewed?	Yes	No	<p>See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above. The Council adopted terms of reference and delegated powers for the Property Management & General Purposes Committee (PMGPC) on 16/02/17. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.</p> <p>RECOMMENDATION: That the Council:</p> <ol style="list-style-type: none"> 1. Uploads the PMGPC terms of reference on to the Council website 2. Adopts terms of reference for the Staffing and the Appeals Committees 3. Annually reviews the terms of reference for all committees.

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3. Risk Management				Comments & Recommendations
3.1	Does a scan of the minutes identify any unusual financial activity?	Yes	No	Minutes are prepared for all meetings of Council and committees i.e. <ul style="list-style-type: none"> • Full Council; normally meets every 4 weeks • Property Management & General Purposes committee (PMGPC); meets as and when necessary • Staffing Committee; meets as and when necessary. • Appeals Committee; meets and when necessary NB: The Whitwick Park Committee was merged into the PMGPC during 2016. Minutes are uploaded onto the Council 's website following approval at a subsequent Council meeting. No unusual financial activity was found in the minutes reviewed. Council and PMGPC minutes are available to view on the Council's website.
3.2	Is an annual risk assessment carried out?	Yes	No	See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above. Ellis Whittam was appointed as Health & Safety consultants in 2015, to assist the Council in meeting its legislative requirements in risk management. The contract was renewed for a further 3 years from 01/07/16.
3.3	Is Insurance cover appropriate and adequate?	Yes	No	The insurance is renewed annually on 1 st July. Insurance cover is currently placed direct with Zurich for all insurances on an annual basis.
3.4	Evidence of annual insurance review?	Yes	No	A competitive review is undertaken prior to renewal, to obtain best value, although it is recognised that it is a specialist and limited insurance market.
3.5	Internal financial controls documented and evidenced?	Yes	No	The Council has adopted a Statement of Internal Control. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above. In addition, effective and acceptable financial control procedures are operative as stipulated in the Financial Regulations.
3.6	Minutes initialled, each page identified and overall signed?	Yes	No	Minutes are signed by the chair of the meeting (at which the minutes were put forward for approval). Each page of the minutes is identifiable by the unique sequential minute number. The final page of the minutes is signed and dated by the meeting chair.
3.7	Regular reporting and minuting of bank balances?	Yes	No	Bank balances are presented to Council quarterly as part of the bank reconciliation statements.
3.8	S137 expenditure minuted?	Yes	No	N/A under the General Power of Competence.

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4. Budget				Comments & Recommendations
4.1	Annual budget prepared to support precept?	Yes	No	A detailed budget is prepared annually by the Clerk.
4.2	Has budget been discussed and adopted by Council?	Yes	No	The budget for the financial year being audited was reviewed and approved by the Council on 20/01/16 (minute no. 119).
4.3	Any reserves earmarked?	Yes	No	Earmarked reserves totalling £18,135 were listed at the financial year-end. General (free) reserves at the financial year-end were £84,350, representing 46% of the 2016-17 precept of £184,634. NB: The Council has adopted Reserves Policy, in principle. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above. <i>See update on prior year internal recommendation in section 10.1</i>
4.4	Any unexplained variances from budget?	Yes	No	All explained as per the Annual Return and from financial reports presented to Council.
4.5	Precept demand correctly minuted?	Yes	No	The approved precept demand of £184,634 was forwarded to North West Leics District Council by the deadline, was correctly minuted and excluded any grant (CTSG).

5. Payroll - Clerk				Comments & Recommendations
5.1	Contract of employment?	Yes	No	Cathy Tibbles was provided with a contract of employment upon appointment as Parish Manager on 01/01/17, The contract was for 30 fixed hours per week.
5.2	Tax code issued/contracted out?	Yes	No	The Clerk is remunerated through the payroll and has an applicable tax code.
5.3	PAYE/NI evidence?	Yes	No	The payroll confirmed that the Clerk's salary was subject to PAYE and NI.
5.4	Has Council approved the salary paid?	Yes	No	From 01/04/16, the Council's payroll was outsourced to Ladywell Accounting Services. The Council approve salaries for payment. Salaries are approved within the setting of the annual budget and are based on a fixed monthly salary and any contractually agreed adjustments.
5.5	Other payments reasonable and approved by Council?	Yes	No	The Clerk is contractually entitled to: <ul style="list-style-type: none"> • A pay as you go mobile phone. • £0.45p per mile for business use of own car. • Reimbursement for out of pocket expenses e.g. stationery. <i>See update on prior year internal recommendation in section 10.1</i>

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6. Payroll - Other				Comments & Recommendations
6.1	Contracts of employment?	Yes	No	To meet the increased responsibilities of the Council, the following new posts were created and filled during 2016: <ul style="list-style-type: none"> Admin Assistant: Chloe Mabey, appointed 21/07/16. 10 hours/week. Caretaker Kelvin Davenport appointed 22/08/16 and Anthony Ramster* appointed 13/02/17, on a job share basis of 2+ hours/week each. * resigned 31/03/17, post to be re-advertised.
6.2	Does the Council have employers' liability cover?	Yes	No	The Council has employer's liability cover of £10M.
6.3	Tax code(s) issued?	Yes	No	All employees are remunerated through the payroll and have an applicable tax code.
6.4	Minimum Wage paid?	Yes	No	All employees are paid above the applicable minimum or living wage.
6.5	Disciplinary, Grievance & Complaints procedures in place?	Yes	No	Disciplinary and grievance procedures are included in the employees' contract of employment. The Complaints procedure is on the Council's website. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.

7. Asset Control				Comments & Recommendations
7.1	Does the Council keep a register of all material assets owned?	Yes	No	The Clerk is responsible for maintaining the asset register on an Excel spreadsheet.
7.2	Is the asset register up to date?	Yes	No	The asset register was up to date as at the financial year-end.
7.3	Value of individual assets included?	Yes	No	Only assets with a value over £250 will be listed on the Asset Register. Assets above this value are listed separately. <i>See update on prior year internal recommendation in section 10.1</i>
7.4	Inspected for risk and health and safety?	Yes	No	Regular inspection of play equipment and properties by the NWLDC Staff Inspection of the Council's assets by the councillors. Play equipment checked annually by ROSPA accredited inspectors.

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8. Bank Reconciliation				Comments & Recommendations
8.1	Is there a bank reconciliation for each account?	Yes	No	<p>Following a review of the Council's banking arrangements; the Council approved a move from HSBC to Unity Trust in 2015.</p> <p>Unity Trust could satisfy the Councils requirement with a specific requirement for the bank of choice to enable internet payments with triple authority.</p> <p>Following this change, reconciliations continued to be undertaken for the bank accounts held by the Council:</p> <ul style="list-style-type: none"> • Unity Trust Tailored Current account. 086001/20350992, opened 11/06/15. Bank statements received monthly. • Unity Trust Tailored Deposit account. 086001/20351001, opened 28/05/15. Bank statements received monthly. <p>The Clerk is responsible for preparing the bank reconciliations, which are then reviewed and signed off by the Admin Assistant (or vice versa). In addition, a councillor also reviews and signs off the bank reconciliations quarterly.</p>
8.2	Reconciliation carried out on receipt of statement?	Yes	No	All bank accounts are reconciled individually on receipt of statement.
8.3	Any unexplained balancing entries in any reconciliation?	Yes	No	All balancing entries fully explained.
8.4	Is the bank mandate up to date?	Yes	No	<p>Following the switch from HSBC to Unity Trust Bank in 2015, a bank mandate was prepared for the latter and approved by Council on 17/06/15.</p> <p>This mandate nominates 6 Council members as cheque signatories, with any 2 required to sign i.e. councillors Barker, Colledge, Howe, Moulton, Spence & Woodward</p> <p>Additionally, councillors Barker, Spence, Woodward & Straw are authorised to approve internet payments.</p> <p>Neither the Parish Manager nor the Admin Assistant is a cheque signatory; however, the Parish Manager is recognised by the bank for administrative purposes.</p> <p>See update on prior year internal recommendation in section 10.1.</p> <p>The Council signatories on the bank mandate submitted were still all Council members at the end of the year being audited.</p>

9. Year-End Procedures				Comments & Recommendations
9.1	Year-end accounts prepared on correct accounting basis?	Yes	No	From 2015-16 day to day and year-end accounts are prepared on an Income & Expenditure basis (previously Receipts & Payments basis).
9.2	Bank statements and ledger reconcile?	Yes	No	A full reconciliation of each bank statement to the corresponding account in the ledger as at 31 st March was prepared and will be reviewed and approved by the Council on 18/05/17.

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9. Year-End Procedures				Comments & Recommendations
9.3	Underlying financial trail from records to presented accounts?	Yes	No	The manual accounting system provides a satisfactory audit trail to the underlying financial records up to 31/03/17. See update on prior year internal recommendation in section 10.1
9.4	Where applicable, debtors and creditors properly recorded?	Yes	No	Debtors and creditors are recorded separately and correctly in the accounts. Default payment terms for debtors are 30 days. Default payment terms for creditors are 30 days.
9.5	Has Council agreed, signed and minuted sections 1 & 2 of the Annual Return?	Yes	No	Section 1-Annual Governance Statement to be signed by the Council chair on 18/05/17. Section 2-Accounting Statements to be signed by the Council chair on 18/05/17.

10. Miscellaneous				Comments & Recommendations
10.1	Have points raised at the last internal audit been addressed?	Yes	No	
	Ref	Action Recommended		
	4.3	<u>b/f from 2014 Internal audit report</u> <i>the Council reviews its reserves policy to determine:</i> <ul style="list-style-type: none"> <i>The level of free reserves it requires to be held as a contingency. Normally within parish councils, this tends to range from a minimum of 50% of the annual precept (6 months) to a maximum of 3 times the annual precept.</i> <i>What reserves need to be earmarked for future spend?</i> 	Yes No	<u>CURRENT STATUS:</u> The Council approved a policy in 2014, whereby free reserves were targeted to be 50% of the annual precept by the end of 2018/19 (see minute no. 371A). At 31/03/17, free reserves of £84,350 represented 46% of the 2016-17 precept, up from 43% at the end of the previous financial year. This indicates that the Council is still on track to meet its free reserves target by 2018/19. NB: The Council has adopted Reserves Policy, in principle. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' ONGOING
	5.5	<u>b/f from 2015 Internal audit report</u> <i>The Council takes the necessary action to ensure that it meets its statutory obligations for pension's auto-enrolment by the staging date of March 2016. Taking professional advice, as the Council intends to, is a sensible first step in this process.</i>	Yes No	<u>CURRENT STATUS:</u> The Council's staging date for pension auto-enrolment was March 2016. The People's Pension has been set up as the Council's pension scheme. Actions necessary to comply fully with the requirements of the pensions auto enrolment legislation are currently being undertaken by the Parish Manager. ONGOING
	7.3	<i>That given the increasing size and responsibilities of the Council, consideration is given to increasing the minimum value at which an item of expenditure is included on the asset register. A more realistic lower limit of £250 would avoid the asset register being populated with small value 'assets' that would be difficult physically to keep track of.</i>	Yes No	<u>CURRENT STATUS:</u> ✓ ACTIONED AS RECOMENDED

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10. Miscellaneous					Comments & Recommendations
	8.4	<i>That the Unity Trust bank mandate is amended to replace Lorraine Ellis with Michael Broad, as the recognised administrator of the accounts. NB: Following the appointment of Michael Broad and the move into the Community Office, correspondence e.g. bank statements, purchase invoices, should be re-addressed accordingly.</i>	Yes	No	<u>CURRENT STATUS:</u> The bank mandate was initially amended as recommended i.e. Mike Broad replaced Lorraine Ellis as the recognised administrator of the bank accounts and the Parish Office was recognised as the correspondence address. Following the appointment of Cathy Tibbles as Parish Manager, succeeding Mike Broad, the bank mandate was amended accordingly. ✓ ACTIONED AS RECOMENDED
	9.3	<i>That because of the increase in transaction volumes, the Council should consider upgrading from a manual cash book to a proprietary computerised accounts system specific to local councils.</i>	Yes	No	<u>CURRENT STATUS:</u> The RBS Omega computerised accounts system went live w.e.f. 01/04/17. ✓ ACTIONED AS RECOMENDED
	10.4	<i>That a secondary back up of data on the Clerk's PC is undertaken to provide extra data security e.g. to the Cloud.</i>	Yes	No	<u>CURRENT STATUS:</u> A Cloud based back up (Box) of all finance and admin files was introduced in 2016, with the Parish manager continuing to back up to a memory stick weekly as secondary back up facility. ✓ ACTIONED AS RECOMENDED
10.2	Has the Council adopted a Code of Conduct since July 2012?		Yes	No	See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.
10.3	Is eligibility for the General Power of Competence properly evidenced?		Yes	No	The adoption of the power was recorded with appropriate wording at the 2015 Annual Meeting on 21/05/15. NB: The current Parish Manager is contractually required to achieve the SiLCA qualification before the renewal of the General Power of Competency in 2019. In addition, at least 2/3rds of the Council are elected.
10.4	Are all electronic files backed up?		Yes	No	Finance and Admin files (including the RBS Omega accounts data) are automatically backed up to the Cloud, with a secondary back up taken on a memory stick by the Parish Manager, which is kept off site. See update on prior year internal recommendation in section 10.1
10.5	Do arrangements for the public inspection of records exist?		Yes	No	Key documents of Council are maintained on the Council's website, which also details on how Council information can be accessed. The Council complies with the Transparency Code and updates its website by the required date. Notice of audit displayed as per external audit instructions. Outside of this period, inspection of records can be undertaken by prior appointment.

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11. Charities				Comments & Recommendations
11.1	Charities reported and accounted separately?	Yes	No	During 2014-15 the Council became the sole trustee of the Whitwick Park (King Georges Field) charity (charity no. 521402). This was to facilitate the transfer of this property to the Council. A legal management agreement was then drawn up between the Charity and the Council, which enables the Council to manage and operate the Charity without the requirement to keep separate charity accounts.
11.2	Have the Charity accounts been separately audited?	Yes	No	N/A, as per 11.1 above.
11.3	Have the Charity accounts and Annual Return been filed within the legal time limits?	Yes	No	The latest Annual Return, including a nil return for the accounts, has been filed within the legal time limits.

12. Burial Authorities				Comments & Recommendations
12.1	All money received corresponds with the number of burials/cremations recorded and memorial permits issued?	Yes	No	N/A. The Council is not a burial authority.
12.2	Are fees levied in accordance with the Council's approved scale of fees and charges?	Yes	No	N/A
12.3	Have all statutory books been kept safe and up to date? If electronic copies are held, are these backed up regularly?	Yes	No	N/A
12.4	Do all internment of ashes have a certificate of cremation?	Yes	No	N/A
12.5	Have the necessary permits, permissions, and transfer of Exclusive Burial Right (EBR) been completed correctly, documented and approved?	Yes	No	N/A

13. Income Controls				Comments & Recommendations
13.1	Is income properly recorded and promptly banked?	Yes	No	Outside of the precept, bank interest and the VAT reclaim, the Council has received income in the current financial year from allotments, grants for various projects and transfers of responsibilities. The Council does not normally receive any cash income. A receipt is issued where applicable and the monies banked correctly.

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13. Income Controls				Comments & Recommendations
13.2	Does the precept recorded agree to the Council Tax authority's notification?	Yes	No	The precept and any Council Tax Support Grant (CTSG) were received in the following instalments and recorded in the accounts: April 2016: £92,317.00 (50.0% of annual precept), + £7,767.50 (50.0% CTSG). September 2016: £92,317.00 (50.0% of annual precept), + £7,767.50x (50.0% CTSG). The total precept received for 2015/16 was £184,634.00, plus a total CTSG payment of £15,535.00 as per the North West Leics. District Council notification.
13.3	Are security controls over cash adequate and effective?	Yes	No	N/A. The Council does not normally receive any cash income.
14. Petty Cash				Comments & Recommendations
14.1	Is all petty cash spent recorded and supported by VAT receipts where applicable?	Yes	No	N/A. The Council does not operate any petty cash floats. Any small expenditure items incurred will normally be paid personally by the Clerk and/or Assistant Clerk and reimbursed through a business expense claim.
14.2	Is petty cash expenditure reported to Council?	Yes	No	N/A.
14.3	Is petty cash reimbursement carried out regularly?	Yes	No	N/A.

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Transaction Spot Check								
Check No.	1	2	3	4	5	6	7	8
<u>Transaction type</u>	Purchase invoice	Purchase invoice	Purchase invoice	Purchase invoice	Purchase invoice	Payroll	Expense Claim	Remittance
<u>Supplier/Customer</u>	Syston Doors	DM Club Supplies	NWLDC	Office Depot	Andrew Grainger & Co		Chloe Mabey	
<u>Invoice/Transaction No.</u>	065182	47794	51725944	97045564	3488	Sep-16 pay	Oct-16 expenses	28
<u>Invoice/Transaction Date</u>	150316	23/06/16	04/10/16	06/01/17	01/03/17	30/09/16	14/10/16	16/02/17
<u>Goods/Services Supplied</u>	Shutter door	Bingo machine for Howe Court	Grounds maintenance-Q2	Office supplies	Allotments rent	Monthly pay	various	Payment for Whitwick Park Hall hire
<u>Ledger Date</u>	26/04/16	01/07/16	06/10/16	06/01/17	01/03/17	26/08/16	17/11/16	16/02/17
<u>Ledger Reference</u>	26	52	111	172	196	97	129	47
<u>Item/Budget Heading</u>	Park Hall Running Costs	Community Grants	NWLDC grounds maint	General	Allotments	Salaries	General	Park Hall
<u>Payment Method</u>	cheque	cheque	cheque	cheque	cheque	cheque	cheque	cheque
<u>Ref/Cheque No.</u>	300212	300235	300325	300372	300394	300317	300340	-
<u>Authorised By</u>	Council	Council	Council	Council	Council	Council	Council	Admin Assistant
<u>Order Minute Ref/Signed</u>	-	-	-	-	-	-	-	-
<u>Delivery Evidence</u>	Visual evidence	Handover picture	Site meetings/reviews	Delivery notes signed off	contract	Cheque cashed	VAT receipts	Cheque banked
<u>Payment Minute Ref</u>	176	187c	238	306	321	Not minuted?	255	321
<u>Insurance Value</u>	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<u>Payments Date</u>	06/05/16	07/07/16	31/10/16	06/03/17	29/03/17	04/10/16	25/11/16	
<u>Payment Value</u>	£2108.40	£202.80	£32700.09	£265.43	£300.00	£1	£49.33	£30.00
<u>Bank Account Paid From/In</u>	Current	Current	Current	Current	Current	Current	Current	Current
<u>Statement No.</u>	012	015	019	026	026	019	020	24
<u>Statement Value</u>	£2108.40	£202.80	£39240.11	£265.43	£300.00	£1430.41	£49.33	£90.00 *
<u>Timely Payment</u>	✓	✓	✓	✓	✓	✓	✓	✓
<u>VAT Recorded</u>	£351.40	£33.80	£6540.02	£44.24	£0 (VAT exempt)	n/a	£3.67	£30.00
<u>S137 Recorded in Ledger</u>	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<u>S137 Minuted</u>	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<u>Notes</u>		Should VAT have been reclaimed on behalf of voluntary group?						* Paid in on paying in slip no.5. Total £90.00
<u>Pass</u>	✓	/	✓	✓	✓	✓	✓	✓

Internal Audit Summary Checklist Report for WHITWICK Parish Council

Year Ending: 31 March 2017


Any further comments

My internal audit report for last year (2016) anticipated some planned staffing changes, but did not anticipate that one of these changes would be the departure of the then newly appointed Clerk to the Council. When a staffing change such as this it occurs, it can often have an adverse effect on the Council's ongoing administration. However, the Council acted quickly to bring in the former Clerk, Lorraine Ellis on a temporary basis, pending the recruitment of the current Clerk. Cathy Tibbles. From the evidence of this current report, it is clear that despite this upheaval, it has been 'business as usual' in the parish office. This is once again evidenced by the small number of recommendations made in this report, all of which should be considered as Opportunities for Improvement, rather than any reduction in the required standards of control. Furthermore, nearly all the recommendations made in last year's internal audit report have acted upon. Together, this reflects very positively on the quality off work undertaken by firstly Lorraine Ellis and latterly Cathy Tibbles, who I feel has made a very encouraging start to her role as Clerk to Whitwick Parish Council.

The overall internal audit assurance rating remains as: **GOOD**.

Acknowledgments

The help and co-operation Cathy Tibbles and Chloe Mabey, together with input from Lorraine Ellis is much appreciated by the internal auditor.

Internal audit carried out by	(signed) 	(print) Richard Willcocks
Audit type (delete as appropriate)	INTERIM ANNUAL	
Date	12/05/2017	

For internal auditor's use only

Section 4 of Annual Return form completed and signed	04/05/2017
Internal audit report/letter sent to Council	12/05/2017

Year Ending: 31 March 2017

ANNUAL RETURN		Year Ending 31March 2016	Year Ending 31March 2017
1	Balances brought forward	£ 25,039	£ 84,796
2	Annual precept	£ 180,339	£ 184,634
3	Total other receipts	£ 179,592	£ 33,501
4	Staff costs	£ 29,189	£ 36,032
5	Loan interest/capital repayments	£ 0	£ 0
6	Total other payments	£ 270,985	£ 164,414
7	Balances carried forward	£ 84,796	£ 102,485
8	Total cash and investments	£ 76,480	£ 90,780
9	Total fixed assets and long term assets	£ 37,510	£ 3,716
10	Total borrowings	£ 0	£ 0
11	Section 4 Annual return figures completed and cross referenced?	28/05/2016	12/05/2017