

Internal Audit

HUGGLESCOTE & DONINGTON LE HEATH Parish Council

Year Ending 31 March

2018

Internal Auditor: Richard Willcocks

Summary Checklist Report

Year Ending: 31 March 2018

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).

Internal Audit Summary Checklist Report for HUGGLESCOTE & DONINGTON LE HEATH Parish Council

Year Ending: 31 March 2018

Name of Council	Hugglescote & Donington le Heath Parish Council	Name of Clerk to the Council	Simon Weaver
No. Of Councillors	9	Name of RFO (if different)	
Quorum	3	Precept (for audit year)	£87,411 excl. Council Tax Support Grant (CTSG)
Electorate	3600	Gross budgeted income	£103,936

KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW.												
		Adopted	Last Review						Next Review			Recommendations
			Date	Prepared By	Approved By	Key Changes	On Website	Copy Taken	Due	Key Changes Proposed	Annual Review?	
1.1	Standing Orders	✓	15/03/18	Clerk	② min 18/31	GDPR	✓	✓	16/05/19 ①	2018 NALC model SO	✓	⑤
1.2	Financial Regulations	✓	15/03/18	Clerk	② min 18/32	Change of bank	✓	✓	16/05/19 ①	None	✓	⑤
1.3	Committee & Working Parties Terms of Reference ④	✓	17/05/18	Clerk	①	NP Advisory Group	✓	✓	16/05/19 ①	None	✓	⑤
1.4	Risk Assessment	✓	15/03/18	Clerk	② min 18/33	None	✓	✓	16/05/19 ①	None	✓	⑤
1.5	Statement of Internal Control	✓	17/05/18	Clerk	①		×	✓	21/06/18 ②	Online banking & audit scrutiny	✓	⑤
1.6	Complaints Procedure	✓	Oct-10	Clerk	②		✓	✓	③		×	
1.7	Code of Conduct	✓	Jun-12	Clerk	②		✓	✓	③		×	
1.8	Disability Discrimination/ Equal Opportunities	✓	Apr-16	Clerk	②		✓	✓	③		×	
1.9	Reserves Policy	✓	21/09/17	Clerk	② min 17/20a	Initial policy	✓	✓	③		×	
1.10	Model Publication Scheme	✓	Apr-16	Clerk	②		✓	✓	③		×	
① = Annual Meeting ② = Full Council Meeting ③ = reviewed as and when necessary e.g. legislative changes			④ = <u>Committees</u> : Staffing, Appeals. <u>Working Parties</u> : Community Development. Planning, Task & Finish. Land, Property and Grounds Maintenance. Parish Finance & Accountability. Neighbourhood Plan Advisory Group						⑤ = display latest (updated) policy/document on the Council's website.			

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1. Book-Keeping				Comments & Recommendations
1.1	Ledger maintained & up to date?	Yes	Ne	The accounts are balanced monthly and are up to date to the financial year-end.
1.2	Arithmetic correct?	Yes	Ne	Checks of the Excel based cashbook confirmed the arithmetic to be correct.
1.3	Evidence of internal control?	Yes	Ne	<ul style="list-style-type: none"> • Internal audit • Risk assessment policy • Statement of internal control • Budgetary control and monitoring • Bank reconciliation review by Council-quarterly
1.4	VAT evidence, recording and reclaimed?	Yes	Ne	<p>The Council can recover VAT through the Local Authorities and Similar Bodies Scheme. VAT reference number: UB5286.</p> <p>An online claim to HMRC, for repayment of VAT, is normally made annually, dependent on the amount of VAT to be reclaimed.</p> <p>The last claim made was to cover the year to 31/03/17.</p> <p>A claim to 31/03/18 will be made during 2018.</p> <p>Testing indicated that VAT on income and expenditure had been correctly applied. It is not known if there has previously been a VAT inspection.</p>
1.5	Payments in the ledger supported by invoices, authorised & minuted?	Yes	Ne	See Detailed schedule in Compliance Testing Report.
1.6	Is S137 expenditure separately recorded and within statutory limits?	Yes	Ne	A separate S137 account is maintained in the cash book to record S137 expenditure
1.7	Is S137 expenditure of direct benefit to the electorate?	Yes	Ne	All S137 expenditure incurred in the current financial year was in respect of activities relevant to the parish e.g. poppy wreath
2. Due Process				Comments & Recommendations
2.1	Standing Orders adopted since 2010?	Yes	Ne	<p>Standing Orders have been adopted.</p> <p>See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above, including recommendation made.</p>
2.2	Standing Orders reviewed at Annual Meeting?	Yes	Ne	<p>Standing Orders are normally reviewed at the Annual Meeting.</p> <p>See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.</p>
2.3	Financial Regulations adopted?	Yes	Ne	<p>Financial Regulations have been adopted.</p> <p>See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above, including recommendation made.</p>
2.4	Financial Regulations properly tailored to Council?	Yes	Ne	The current Financial Regulations are based on the current NALC model Financial Regulations, adapted to suit the specific needs of the Council.

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2. Due Process				Comments & Recommendations
2.5	Equal Opportunities policy adopted?	Yes	No	An Equal Opportunities policy has been adopted. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.
2.6	RFO appointed?	Yes	No	Simon Weaver was appointed as Clerk to the Council on 15/12/11, which included responsibility as the RFO.
2.7	List of member's interests held?	Yes	No	The Clerk maintains and updates the list of member's interests as required. The Clerk scans and files all details electronically, uploads to the Council website and then forwards to North West Leics. District Council. A link on the previous parish council website to the list of member's interests held at the district council, is not currently available on the Council website.
2.8	Agendas signed, informative and displayed with 3 clear days' notice?	Yes	No	Normally with 6 days' notice, 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 community centre notice board. Copies are also made available in the community centre. The agenda uploaded onto the Council website includes full details of matters to be discussed i.e. a full agenda.
2.9	Purchase orders raised for all expenditure?	Yes	No	Financial Regulations state: <i>10.1 An official order, letter, e-mail or on-line order shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.</i> In practice, documentation e.g. letter, email, purchase order or equivalent purchase confirmation, is raised for all expenditure, where possible.

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2. Due Process				Comments & Recommendations
2.10	Purchasing authority defined in Financial Regulations?	Yes	No	<p>Financial Regulations determine how commitment to purchase is made i.e.</p> <p><i>3.1 Expenditure on Revenue expenditure items may be incurred up to the amounts included in the approved budget.</i></p> <p><i>3.4 The RFO may incur expenditure on behalf of the Council, which is necessary to carry out any repair, replacement or other work, which is of such urgency that in the opinion of the Clerk it must be done at once, whether or not there is any budgetary provision for the expenditure, subject to a limit of £500. The RFO shall report the action to the Council as soon as practicable thereafter.</i></p> <p><i>11.2 Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 'the Regulations') which is valued at £25,000 (net of VAT) or more, the council shall comply with the relevant requirements of the Regulations.</i></p> <p><i>11.8 When it is to enter into a contract of less than £25,000 (net of VAT) in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £100 the Clerk shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.</i></p> <p><i>10.3 All members and Officers are responsible for obtaining value for money at all times. An officer issuing an official order is to ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any de minimis provisions in Regulation 11 below.</i></p> <p>In addition, it is understood that the Clerk has delegated authority of up to £750 to undertake immediate grounds maintenance or urgent repairs.</p>
2.11	Legal powers identified in minutes and/or ledger?	Yes	No	<p>Whilst the applicable legal power is not specifically noted in the minutes or the accounts, it is the responsibility of the Clerk to ensure that the Council applies the correct legal power.</p>
2.12	Committee terms of reference exist and have been reviewed?	Yes	No	<p>Terms of reference have been adopted for the Council's working parties and committees. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above, including recommendations made.</p>

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3. Risk Management				Comments & Recommendations
3.1	Does a scan of the minutes identify any unusual financial activity?	Yes	No	The Council meets monthly, except in August Only the full Council has spending and decision making powers. No unusual financial activity was found in the minutes reviewed; Minutes are uploaded onto the website after approval at the next meeting.
3.2	Is an annual risk assessment carried out?	Yes	No	A risk assessment policy has been adopted. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above, including recommendations made.
3.3	Is Insurance cover appropriate and adequate?	Yes	No	The insurance is renewed annually on 21st June. For the current financial year, cover was retained with Zurich Municipal.
3.4	Evidence of annual insurance review?	Yes	No	Prior to renewal, the Clerk would normally obtain at least 2 competitive quotes to ensure best value.
3.5	Internal financial controls documented and evidenced?	Yes	No	A Statement of Internal Control has been adopted. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above, including recommendations made. In addition, effective and acceptable financial control procedures are operative as stipulated in the Standing Orders and Financial Regulations.
3.6	Minutes initialled, each page identified and overall signed?	Yes	No	Minutes of all Council meetings are initialled by the chair of the meeting. Each page of the minutes is numbered, minutes are listed with a unique reference number and all minutes are signed by the meeting chair and dated, at the subsequent meeting.
3.7	Regular reporting and minuting of bank balances?	Yes	No	Bank reconciliations, together with the relevant bank statements, are presented quarterly to the Council to review, approve and minute as part of the assurance review.
3.8	S137 expenditure minuted?	Yes	No	All individual S137 expenditure is listed and identified separately in the minutes.

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 initially reviewed at a separate briefing meeting of Council on 12/01/17 and then approved by the full Council on 19/01/17.
4.3	Any reserves earmarked?	Yes	No	A total of £28,726 earmarked reserves was listed at the financial year-end, together with free reserves of £91,587, representing 105% of the 2017-18 precept of £87,411. The Council has adopted a Reserves Policy, which states that ' <i>the current level of General Reserves to be held by the council is targeted to be a minimum of 50% of the annual precept figure</i> '. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.
4.4	Any unexplained variances from budget?	Yes	No	All explained as per the Annual Return and regular reports to Council.

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4. Budget				Comments & Recommendations
4.5	Precept demand correctly minuted?	Yes	No	The approved precept demand of £87,411 was forwarded to North West Leics. District Council by the deadline, was correctly minuted (no. 17/7a) and excluded any grant (CTSG).

5. Payroll - Clerk				Comments & Recommendations
5.1	Contract of employment?	Yes	No	The Clerk was moved onto a permanent contract of employment with effect from 15/12/13. Following a job evaluation, the contract was amended in August 2016 to increase the Clerk's fixed hours of work from 15 to 22 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	The payroll is prepared quarterly using the HMRC's Basic PAYE Tools payroll software. The Clerk is responsible for preparing the payroll. Salary payments are included on the relevant cheque payment list presented to Council for approval. The Clerk's salary is approved within the setting of the annual budget and is based on a fixed monthly salary plus any contractually agreed.
5.5	Other payments reasonable and approved by Council?	Yes	No	Business mileage and out of pocket expenses are reimbursed to the Clerk. This is primarily for the reimbursement of online purchases made on behalf of the Council. Expenses are reimbursed through an approved petty cash claim, although these types of claims have been reduced with the introduction of a corporate debit card. The Clerk receives £40 per month allowance for working from home. Business mileage is reimbursed at £0.45 per mile. Because the Clerk is in receipt of a state pension, the Clerk does not have to enrol for pension's auto enrolment. The Council is considered to be compliant with the requirements for pensions auto enrolment.

6. Payroll - Other				Comments & Recommendations
6.1	Contracts of employment?	Yes	No	N/A as the Clerk is responsible for all the financial and administrative affairs of the Council.
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	N/A.
6.4	Minimum Wage paid?	Yes	No	The Clerk's remuneration exceeds both the applicable Minimum Wage and Living Wage.
6.5	Disciplinary, Grievance & Complaints procedures in place?	Yes	No	These procedures are included as separate sections within the Clerk's contract.

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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 manual asset register.
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	A minimum value of £100 is applicable for an asset to be listed on asset register. Assets above this value are listed separately. A separate list of items below £100 is maintained for control purposes.
7.4	Inspected for risk and health and safety?	Yes	No	Monthly inspection of play equipment and properties by the North West Leics District Council, as well as by the Clerk and the Council as a part of the monthly litter picking exercise. The Council chair undertakes a walk around the parish on a regular basis to check the Council's assets. Play equipment and other risk assessed assets checked monthly by ROSPA accredited inspectors.

8. Bank Reconciliation				Comments & Recommendations
8.1	Is there a bank reconciliation for each account?	Yes	No	At 01/04/17, the Council held following bank account; <ul style="list-style-type: none"> Co-Operative Bank Community Direct Plus (current) Account; bank statements received monthly. During 2017 the Council approved the closure of the above bank account and the opening of a; <ul style="list-style-type: none"> Unity Trust Bank Current T1 account: The Council's only bank account at the financial year end. All funds in the above Barclays accounts were fully transferred over to the Unity Trust Current account upon closure. The Clerk is responsible for preparing the bank reconciliations from the online and monthly statements from Unity Trust. The bank balance on each account is reported to each meeting of Council. Bank reconciliations for each bank account are reported quarterly to the Council for review and signing off.
8.2	Reconciliation carried out on receipt of statement?	Yes	No	The bank account is reconciled on receipt of the monthly statement.
8.3	Any unexplained balancing entries in any reconciliation?	Yes	No	All balancing entries fully explained.

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8. Bank Reconciliation				Comments & Recommendations
8.4	Is the bank mandate up to date?	Yes	No	<p>Following the transfer of the Council's banking arrangements from the Co-Operative Bank to Unity Trust Bank, a new mandate with Unity Trust Bank was approved in July 2017 nominating the following members of the Council as authorised signatories for both cheque and internet payments; Ian Abbot, Russell Johnson, John Jordon, Steve Palmer, Jill Springthorpe and Will Jennings.</p> <p>Two of these authorised signatories are required to sign cheques.</p> <p>The Clerk is not a cheque signatory but will be able to prepare internet payments which will then require approval by one of the above authorised signatories .</p> <p>The Clerk is also recognised by the bank for administrative and communication purposes. The 6 Council signatories on the Unity Trust bank mandate were still Council members at the end of the current financial year.</p>

9. Year-End Procedures				Comments & Recommendations
9.1	Year-end accounts prepared on correct accounting basis?	Yes	No	Day to day and year-end accounts are prepared on a Receipts and 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 reviewed and approved by the Council on 17/05/18.
9.3	Underlying financial trail from records to presented accounts?	Yes	No	The manual, Excel based accounting system provides a satisfactory audit trail to the underlying financial records.
9.4	Where applicable, debtors and creditors properly recorded?	Yes	No	Although not required to be recorded in the Receipts and Payments Accounts (i.e. cash based accounts), no outstanding debtors or creditors were identified at the financial year-end.
9.5	Has Council agreed, signed and minuted sections 1 &2 of the Annual Return?	Yes	No	<p>Section 1-Annual Governance Statement to be signed by the Council chair on 17/05/18.</p> <p>Section 2-Accounting Statements to be signed by the Council chair on 17/05/18.</p> <p>Because the deadline to submit the Annual Return to the external auditors is 11/06/18, it was noted that the Clerk had been granted an extension to this deadline to 03/07/18.</p>

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10. Miscellaneous				Comments & Recommendations
10.1	Have points raised at the last internal audit been addressed?			
	<i>Ref</i>	<i>Action Recommended</i>		
	10.4	<i>That a secondary back up of data on the Clerk's PC is undertaken to provide extra data security.</i>	Yes	No
				<p>CURRENT STATUS: Consideration is still being given to a further back up to the Cloud. PENDING. C/F</p>
10.2	Has the Council adopted a Code of Conduct since July 2012?		Yes	No
				The Council adopted a Code of Conduct following the 2011 Localism Act. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.
10.3	Is eligibility for the General Power of Competence properly evidenced?		Yes	No
				N/A. The Council is not yet eligible for this particular power.
10.4	Are all electronic files backed up?		Yes	No
				Finance and Admin files are backed up continually to a memory stick by the Clerk. See update on prior year internal audit recommendation in section 10.1 above.
10.5	Do arrangements for the public inspection of records exist?		Yes	No
				A model publication scheme has been adopted by the Council, which details how, when and where members of the public can inspect the Council's records. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above. The Council is considered compliant with the requirements of the Transparency Code. Notice of audit displayed as per external audit instructions. Outside of this period, inspection of records can be undertaken by prior appointment.

11. Charities				Comments & Recommendations
11.1	Charities reported and accounted separately?		Yes	No
				N/A. The Council is not a trustee, nor involved in the administration of any charity.
11.2	Have the Charity accounts been separately audited?		Yes	No
				N/A.
11.3	Have the Charity accounts and Annual Return been filed within the legal time limits?		Yes	No
				N/A.

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.

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12. Burial Authorities				Comments & Recommendations
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	Receipts are normally issued for payments received. Cash and cheques are banked as and when any are received. Outside of the precept, the Council currently has no recurring income, other than the VAT reclaim. Most of the other income arises from grants received which will normally be paid by bank transfer. Income invoices are prepared manually and a file copy retained for a minimum of 6 years
13.2	Does the precept recorded agree to the Council Tax authority's notification?	Yes	No	The precept and CTSG were received in the following instalments and recorded in the accounts: 05/09/17: £46,883.50 (50.0% of annual precept), plus £3,178.00 (50.0% CTSG). * 25/09/17: £46,883.50 (50.0% balance of annual precept), plus £3,178.00 (50.0% balance of CTSG). The total precept received for 2016/17 was £85,711.00 plus a total CTSG payment of £6,356.00, as per the North West Leics. District Council notification. * = this initial precept payment instalment was deliberately deferred by the Council, so that it could be paid into the newly opened Unity Trust Bank account.
13.3	Are security controls over cash adequate and effective?	Yes	No	The Council does not normally undertake cash transactions.

14. Petty Cash (or equivalent)				Comments & Recommendations
14.1	Is all petty cash spent recorded and supported by VAT receipts where applicable?	Yes	No	The Council does not operate any petty cash floats, nor does it hold any corporate debit or credit cards, following the move to the Unity Trust Bank (and the Financial Regulations amended accordingly). The Clerk is now reimbursed for any out of pocket business expenses incurred, which are submitted to the Council for approval.
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
Transaction type	Purchase Invoice	Purchase invoice	Purchase invoice	Purchase invoice	Payroll	Remittance
Supplier/Customer	NWLDC	LGRC	HCC	Nicholas Hancox	Simon Weaver	NWLDC
Invoice/Transaction No.	51751772	208		1134.1172.19	Apr-17 pay	
Invoice/Transaction Date	05/07/17	05/10/17	10/10/17	09/02/18	31/05/17	06/09/17
Goods/Services Supplied	GM Q1 charges	Gov. Health Check	Room hire	Legal fee-Scout Hut land transfer	Monthly pay	Precept 1
Ledger Date	20/07/17	26/10/17	21/12/17	15/02/18	18/05/17	05/09/17
Ledger Reference	397	14	26	34	390	-
Item/Budget Heading	Grounds Maintenance	Consultancy	Room Hire/OCE	Legal Expenses	Salaries etc	Precept/CTSG
Payment Method	Cheque	Cheque	Cheque	Cheque	Cheque	BACS
Ref/Cheque No.	397	14	26	34	390	-
Authorised By	Council	Council	Council	Council	Council	Council
Order Minute Ref/Signed	-	-	-	-	-	-
Delivery Evidence	Visual check	Detailed report	Clerk confirmation	Legal docs	Clerk paid	Funds into bank (UT)
Payment Minute Ref	17/103a	17/138b	17/17/a	18/17	17/70/f	
Insurance Value	n/a	n/a	n/a	n/a	n/a	n/a
Payments Date	02/08/17	04/12/17	16/01/18	19/03/18	23/05/17	08/09/17
Payment Value	£12867.00	£1714.56	£352.00	£817.24	£922.92	£46883.50
Bank Account Paid From/In	Co-Op Current a/c	Unity Trust Current a/c	Unity Trust Current a/c	Unity Trust Current a/c	Co-Op Current a/c	Co-Op Current a/c
Statement No.	77	6	8	11	74	3
Statement Value	£12867.00	£1714.56	£352.00	£817.24	£922.72	£46883.50
Timely Payment	✓	✓	✓	✓	✓	✓ ①
VAT Recorded	£2144.50	£285.76	£0 (VAT exempt)	£129.54	£0	£0 (VAT exempt)
S137 Recorded in Ledger	n/a	n/a	n/a	n/a	n/a	n/a
S137 Minuted	n/a	n/a	n/a	n/a	n/a	n/a
Notes					Incorrect by £0.20. Adjusted in later pay	① = see section 13.2 re deferred payment
Pass	✓	✓	✓	✓	✓	✓

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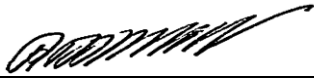
Any further comments

It is again pleasing to report that the Council fulfils its administrative and financial duties in a very satisfactory manner and on a consistent basis. This again reflects positively on the standard and quality of work undertaken by the Clerk. There are no significant recommendations made in this report, other than to remind the Council to ensure that the latest adopted/reviewed versions of its key governance documents are displayed on the Council's website i.e. as per the 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' schedule at the beginning of this report. This would ensure continued openness and transparency over and above the minimum required by the Transparency Code.

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

Acknowledgments

As with the previous year's internal audit, the help and co-operation of Simon Weaver, Clerk to the Council is much appreciated by the internal auditor.

Internal audit carried out by	(signed) 	(print) Richard Willcocks
Audit type (delete as appropriate)	INTERIM ANNUAL	
Date	09/06/2018	

For internal auditor's use only

Section 4 of Annual Return form completed and signed	21/05/2018
Internal audit report sent to Council	09/06/2018

Year Ending: 31 March 2018

ANNUAL RETURN		Year Ending 31March 2017	Year Ending 31March 2018
1	Balances brought forward	£ 84,111	£ 92,079
2	Annual precept	£ 85,776	£ 87,411
3	Total other receipts	£ 23,082	£ 29,667
4	Staff costs	£ 18,587	£ 15,762
5	Loan interest/capital repayments	£ 0	£ 0
6	Total other payments	£ 82,303	£ 73,082
7	Balances carried forward	£ 92,079	£ 120,313
8	Total cash and investments	£ 92,079	£ 120,313
9	Total fixed assets and long term assets	£ 44,473	£ 45,232
10	Total borrowings	£ 0	£ 0
11	Section 4 Annual return figures completed and cross referenced?	22/05/2017	09/06/2018