

INTERNAL AUDIT SERVICE FOR BRAMLEY PARISH COUNCIL

AUDIT PROGRAMME

I certify that I have carried out the tests detailed below in accordance with the 2018 Accounting and Audit Regulations.

Signed.....J. Hepworth.....Date: 15 May 2019

Name & qualifications: Janice Hepworth FMAAT

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments
Previous Internal Audit Report	Do the minutes record that Council has considered the Internal Audit Report for the previous year and the matters arising addressed?	Yes JH		External Audit Report not submitted to Council – to be rectified June 2019. No items of concern reported.
Proper bookkeeping	Is the cashbook maintained and up to date?	Yes JH		
	Is the cashbook arithmetically correct?	Yes JH		
	Is the cashbook regularly balanced?	Yes JA		
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 minimis 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		
Risk Management Arrangements	Does a scan of the minutes identify any unusual activity?		No JH	

INTERNAL AUDIT SERVICE FOR BRAMLEY PARISH COUNCIL

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Risk Management Arrangements (cont'd)	Do the minutes record the Council carrying out an annual risk assessment?	Yes JH		May 2018
	Is insurance cover appropriate and adequate?	Yes JH		
	Are internal financial controls documented and regularly reviewed?	Yes JH		
Budgetary Controls	Has the Council prepared an annual budget in support of its precept?	Yes JH		
	Is actual expenditure against the budget regularly reported to Council?	Yes JH		
	Are any significant variances from budget explained?	Yes JH		
Income Controls	Is income properly recorded and promptly banked?	Yes JH		
	Does the precept recorded in the cashbook agree to the Council Tax Authority's notification?	Yes JH		
	Are security controls over cash adequate and effective?	Yes JH		
Petty Cash Procedures	Is petty cash spent recorded, and supported by receipts?			Not applicable
	Is petty cash expenditure reported to each Council Meeting?			Not applicable
	Is petty cash reimbursement carried out regularly?			Not applicable
Payroll Controls	Do salaries paid agree with those approved by Council?	Yes JH		

INTERNAL AUDIT SERVICE FOR BRAMLEY PARISH COUNCIL

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Payroll Controls (cont'd)	Has PAYE/NIC been properly operated by the Council as an employer?	Yes JH		
	Do all employees have contracts of employment with clear terms + conditions?	Yes JH		Reviewed all staff contracts and employee handbook 2016-17. Updated 2018.
Assets Controls	Does the Council keep an Assets Register of all material assets owned?	Yes JH		
	Are the Assets & Investments Register up to date?	Yes JH		
Bank Reconciliation	Is there bank reconciliation for each bank account?	Yes JH		
	Is the bank reconciliation carried out regularly on the receipt of statements?	Yes JH		
	Are there any unexplained balancing entries in any reconciliation?		No JH	
	Is the value of investments summarised on the reconciliation?			Not applicable
Year-End Procedures	Are year-end accounts prepared on the correct accounting basis?	Yes JH		
	Do accounts agree with the cashbook?	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