

# Pannal & Burn Bridge Parish Council

## INTERNAL AUDITOR REPORT FY 2017-18

Pannal and Burn Bidge Parish Council

INTERNAL AUDIT REPORT - YEAR ENDED 31 MARCH 2017

	CHECK	COMPLIANCE	ACTION REQUIRED
1	Cash book reconciled with invoices	Yes	No further action required
2	VAT is correct in cash book linked to invoices	Yes	No further action required
3	Seperate column for S137 payments	n/a	
4	S137 powers checked	n/a	
5	Bank reconciliation to 31 March	Yes	No further action required
6	Financial regulations in place	Yes	No further action required
7	Financial risk assessment in place	Yes	No further action required
8	VAT has been reclaimed	Yes	No further action required
9	Annual Return figures are correct	Yes	No further action required
10	Council has approved accounts by the specified date	No	At the time of the internal audit the accounts had not been approved.

	CHECK	COMPLIANCE	ACTION REQUIRED
11	Petty cash if any managed	n/a	
12	Budget drawn up linked to invoices	Yes	No further action required
13	Bank statements reconciled to cash book and all statements present	Yes	No further action required
14	Standing order on contracts adopted	Yes	No further action required
15	All payments listed in minutes, including loan payments and income from lettings and other sources	Yes	No further action required
16	Copy of insurance policy seen	Yes	No further action required
17	Copy of precept request seen in place	Yes	No further action required
18	Significant variances explained	Yes	No further action required
19	Asset register submitted and checked against Annual Return Box 9	Yes	No further action required
20	Tax and NI properly applied	Yes	No further action required

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	CHECK	COMPLIANCE	ACTION REQUIRED
21	Review of effectiveness of independent internal audit	Yes	No further action required
22	Council's own internal control systems in place	Yes	No further action required
23	Risk assessment completed for facilities open to the public	n/a	
24	Council considered recommendations made in previous years internal audit report	n/a	first year
25	Recommendations 2017		<p>Action require to be taken in respect of item 10</p> <p>I would suggest an actual income &amp; expenditure account is produced. This could be achieved by the clerk adding additional analysis columns to his existing spreadsheet of income and expenditure.</p> <p>This would assist councillors in monitoring income and expenditure against the council budgets produced by the clerk.</p> <p>Staff costs should only include clerks salary, tax, NIC and pensions, ofice expenses for printing, postage etc should be included as administrative expenses.</p> <p>Expenses incurred by the which incur VAT can be reclaimed as the clerk is thev RFO acting obn behalf of the Council.</p> <p>Please arrange for the Councilorsv who signed the cheques BACS to authorise the invoices.</p>
26			Additional Vat to be reclaimed £5.13 & £3.56

Internal Audit report carried out by Ian Scott

Date: Completed 2 May 2017 revised 19 May 2017