CAM PARISH COUNCIL

Internal auditor's report for the year ended 31 March 2019

Date of appointment of Internal Auditor: 2018/19 (confirmed by a minute)

Date(s) of Internal Audit: 18/03/2019(full)

GAPTC
Falcon Close
Quedgeley
Gloucester
GL2 4LY
01452 883388
www.gaptc.org.uk
Twitter: glosAPTC

CAM TOWN COUNCIL.
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1. **Working documents**

Ref	Test	Meets requirements?	Internal Auditor's comments	For use by Council
1.1	Have Standing Orders been tailored and formally adopted?	Y	May FC 8 September 2018 18.116	
1.2	Have Standing Orders been reviewed and minuted?	Y	Signed 3/05/2018 Amended 5/7/2018 5/09/2018	
1.3	Have Financial Regulations been tailored to council and formally adopted?	Y	2014 Financial Regs on system. New regs in January 2016 May 2018 9	
1.4	Have Financial regulations been reviewed and minuted?	Y	Yes May 2018 09	
1.5	Does the council have a grant awarding policy?	Y	Grant Policy 2010 no date of review on it. Minute 17.81 February to review Grant Policy Finance Committee	
1.6	Have items / services above the recommended amount been competitively purchased in accordance with	N/A		

	Financial and Procurement Regulations? (LARGE COUNCILS)			
1.7	Evidence that council maintains an adequate & effective system of internal control, including risk management and that it is reviewed by full council annually?	Y	Monthly minuted internal controls	
1.8	Public land and building assets	Y	Yes Asset register in place. 20th April 2018 resolution Minute	See note 3.2
1.9	Code of conduct adopted by resolution of full council?	Y	2015 No minute for when reviewed and adopted. May 08 2018	
2.	**ADMIN**			
2.1	Has the General Power of Competence been adopted? Eg a minute reference	N	No not eligible	
2.2	Is there a separate account for s.137 payments?	Y	Tick box in the accounting system displays all amounts separately	
2.3	Councils authorisation of Direct Debit list and Standing Orders.	Y	Yes reviewed annually Minute 2018 minute 12	
2.4	Was the precept	Y	January 2018 and January 2019	

	demand properly minuted?			
2.5	Was Petty Cash expenditure approved?	N	None	

Ref	Test	Meets requirements?	Internal Auditor's comments	For use by Council
2.6	Cash			
2.7	Is all expenditure supported by VAT invoices, if applicable?	Y		
2.8	VAT - recorded and paid / reclaimed properly?	Y		
2.9	Loans – purpose of loan and power identified, if applicable	Y	Public Works Board Loan £214,000 0/s £142,000 Purchase of Parish Council Building. 2012. Minute 10.140	
3.	**RISK MANAGEMENT**			
3.1	Insurance			
3.2	Insurance – evidence of review of cover	Y	FC 25/07 3-year contract with came and Co.	Asset Register to be reviewed in line with the insurance
3.3	Copy of Risk Management policy / statement seen?	Y	Reviewed July 2018	
3.4	Asset register seen and up to date?	Yes	Asset Register formal review to be minuted at the same time as Insurance renewal	

3.5	Evidence that assets have been inspected for risk	Y	Annual Play Inspection Annually carried out but not minuted	Being done. Report needs to be sent to council so that councillors are aware and a resolution made
3.6	Review of investments, including bank accounts	Partially	Reviewed monthly and reconciled. Risk Management of amounts over £85,000 not formally reviewed.	Council needs to review and pass a resolution.
3.7	Is 'two councillor signatures' rule applied to payments made by internet banking?	Y	Yes Clerk authorised administrator and cannot authorise payments. This is carried out by 2 councillors on the Finance Committee.	
3.8	If credit / debit / prepaid cards in use, are proper procedures in place?	Y	Yes but not used. Covered in Financial Regs	
3.9	Electronic and physical records backed up	Y	Financial package is backed up online. Cloud UK based One Drive. Automatic back up. Scribe back up	

4. Budgetary controls

Ref	Test	Meets requirements?	Internal Auditor's comments	For use by Council
4.1	Was a budget adopted and minuted?	Y	2018/19 January 2018 17.190 2019/20 Minute18.169	
4.2	Were the objectives of the reserves identified?	Y	Earmarked and general funds identified. General earmarked is 50% of precept.	
4.3	Did the council regularly compare the actual income and expenditure to	Y	Yes carried out monthly at Full council. Each committee is also responsible for their budget.	

	the budget? As detailed in the financial regulations.			
4.4	Are any significant unexplained variances from budget minuted?	Y	Clerk aware that all Virement should be minuted 5th April Minute. Variance identified and reported.	

5. Payroll

Ref	Test	Meets requirements?	Internal Auditor's comments	For use by Council
5.1	Do all staff have a contract of employment?	Yes Nalc Recommended.		
5.2	Do salaries paid agree with those approved by Council?	Feb Minute Ref 18.221 6/03/2019	Checked Clerks Spine Point 38 current going to 39 £2842.17 Chair of Staffing committee 2/08/2018 Chair of Staffing Committee Minute August 2018	
5.3	Has the Council registered as an employer with HMRC and have PAYE / NIC been properly dealt with (including year-end procedures)?	Yes		
5.4	Minimum wage paid?	Yes		
5.5	Are Councillor's allowances and expenses properly authorised & controlled (LARGE	Yes	Only Chairman but not claimed	

	COUNCILS)			
5.6	Pension provision – an audit trail	Yes	Latest Employee Lucy Clements 18.153 5th December 2018	

6. Year-end procedures

Ref	Test	Meets requirements?	Internal Auditor's comments	For use by Council
6.1	Bank reconciliation: - (a) Original bank statement(s) seen? - (b) RFO's reconciliation?	Y		
6.2	Where appropriate, debtors and creditors properly recorded? (LARGE ONLY)			
6.3	Council as a whole to consider the year-end accounts	Y	June 2018 Minutes	
6.4	Annual Governance Statement, section 1 of Annual Return, approved by whole council and published on website (mandatory for councils with turnover under £25,000)	Y	Yes on website Yes June 2018 FC41	
6.5	Annual Statement of	Y	Yes June 2018 FC 42	

	Accounts, section 2 of Annual Return, approved by whole council			
6.6	Previous internal audit – action taken where recommended? Internal Audit page published on website (mandatory for councils with turnover under £25,000)	Y	Noted Minute May 2018 FC18.14	
6.7	Previous external audit – action taken where recommended?	Y	Yes correct rights of notification periods were adhered to	

7. Other matters

Ref	Test	Meets requirements?	Internal Auditor's comments	For use by Council
7.1	Registered with ICO?	Y	Yes payment January 2019	
7.2	Is the Council a Managing Trustee	No		

8	**PROCEDURES**			
8.1	Minutes – declarations of interest	Yes	Checked Planning minutes Jan 2019	
8.2	Minutes generally	Yes		
8.3	Minutes initialled on each page and final	Yes	Yes	

	page signed			
8.4	Compliance with Transparency Code/guidance?	Yes		
8.5	List of members' interests held?	Yes		
8.6	Were books made up to date?	Yes		
8.7	Agendas signed and displayed 3 clear days' prior	Yes		
8.8	Summons issued in proper format?	Yes		
8.9	Delegated authority	Yes		

9	**SAMPLING**	Meets requirements?	Internal Auditor's comments	For use by Council
9.1	Is income properly recorded and promptly banked?		Yes 10% check	
9.2	Audit trail		Yes 10% check	