

Winsham Parish Council - Review in 12 months to April 2020				
Internal Control	Suggested Test	Yes	No	Comments
Proper Bookkeeping	Is the Cashbook maintained & up to date	X		Alfa Accounting Software used and all processing up to date
	Is the Cashbook arithmetically correct	X		
	Is the Cashbook regularly balanced	X		Monthly Bank Reconciliations - 12 months seen
Standing Orders & Financial Regulations adopted & applied	Has the Council formally adopted standing orders & financial regulations	X		NALC Models Reviewed & Adopted Financial Regulations & Standing Orders - Feb 2020
	Has a Responsible Officer been appointed with specified duties	X		Clerk's contract contains the role of RFO Seen May 2020
Payment controls	Have items or services above a set amount been competitively purchased	X		
	Are payments in the cashbook supported by invoices, authorised & minuted	X		Small sample reviewed & found to be correctly processed
	Has VAT on payments been identified, recorded & reclaimed	X		Claimed on Annual basis as value considered too low for quarterly
	Is S137 expenditure separately recorded & within statutory limits	X		None note in previous 12 months
Risk Management	Does a scan of minutes identify any unusual financial activity		X	
	Do the minutes record the council carrying out an annual risk assessment for all appropriate activities and locations	X		Detailed Risk Report Reviewed Sept 2019
	Is insurance cover appropriate & adequate	X		Continuous cover from 1st June 2019 until cancelled
	Are internal financial controls documented & regularly reviewed	X		Reviewed 02/2020
Budgetary Controls	Has the Council prepared an annual budget in support of its precept	X		Minute Jan 2020
	Is actual expenditure against the budget regularly reported to the Council	X		Minute Jan 2020 Confirms
	Are there any significant unexplained variances from the budget		X	
Income Controls	Is income properly recorded & promptly banked	X		
	Does the precept recorded in the cashbook agree to the District Council's notification	X		
	Are security controls over cash adequate & effective	N/A		

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Petty Cash Procedures	Is all petty cash spent recorded & supported by VAT invoices or receipts	N/A		No petty cash is held. All minor expenditure etc. by the clerk/secretary is recorded, supported by receipts and claimed on a regular basis
	Is petty cash expenditure reported to each Council meeting	N/A		
	Is petty cash reimbursement carried out regularly	N/A		
Payroll Controls	Do salaries paid agree with those approved by Council	X		The Clerk is the Council's sole employee - 26 hours with dispensation to 30 hrs - confirmed 5/2019 & 6/2019
	Are other payments to the Clerk reasonable & approved by the Council	X		See above re Petty Cash
	Has PAYE & NIC been properly operated by the Council as an employer	X		The correct procedure is in place
	Has Auto Enrolment Process been completed	X		Clerk's hours/pay are insufficient for Auto Enrolment
Asset Controls	Does the Council keep an asset register of all material assets owned	X		
	Are the asset & investment registers up to date	X		
	Do asset insurance valuations agreed with those in the asset register	X		
Bank Reconciliation	Is there a bank reconciliation for each account	X		
	Is the bank reconciliation carried out regularly on receipt of statements	X		Reported Monthly - Minutes confirm
	Are there any unexplained balancing entries in any reconciliation		X	
Year End Procedures	Are year end accounts prepared on the correct accounting basis - Receipts/Payments or Income & Expenditure	X		Prepared on an Receipts/Payments Basis
	Do accounts agree with the cash book	X		
	Is there an audit trail from underlying financial records to the accounts	X		
	Where appropriate have debtors & creditors been properly recorded	N/A		
Based on my checks, carried out and reported as above, in my opinion the Council's accounts for the Financial Year 31st March 2020 have been well managed and present a fair and accurate picture of the Parish Council's activities.				
Review was carried out under the Government Restrictions for COVID-19. Therefore no physical examination of any documents could be undertaken				
Confirmed 11/05/2020				
Philip J Smith ACIB Cert ITCM - Appointed Internal Auditor for Winsham Parish Council				