


Winsham Parish Council - Review in 12 months to April 2021		Yes	No	Comments
Internal Control	Suggested Test			
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 - mins record
Standing Orders & Financial Regulations adopted & applied	Has the Council formally adopted standing orders & financial regulations	X		NALC Models Reviewed & Adopted
	Has a Responsible Officer been appointed with specified duties	X		Financial Regulations & Standing Orders - Mar 2021 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		Min 4075 (a) May 2020 re Grass Cutting and Grounds Maintenance
	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 mths - Grant under Sec 19
				General Power of Competence Approved Dec 2020
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 June 2020
	Is insurance cover appropriate & adequate	X		Continuous cover from 1st June 2019 until cancelled Summary of Cover Seen 5/2021
	Are internal financial controls documented & regularly reviewed	X		Reviewed 03/2021 - Fin Reg on Website need to updated
Budgetary Controls	Has the Council prepared an annual budget in support of its precept	X		Minute 4216 Jan 2021
	Is actual expenditure against the budget regularly reported to the Council	X		Quarterly Reports seen
	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		

Internal Control	Suggested Test	Yes	No	Comments
Petty Cash Procedures	Is all petty cash spent recorded & supported by VAT invoices or receipts Is petty cash expenditure reported to each Council meeting Is petty cash reimbursement carried out regularly	N/A N/A 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
Payroll Controls	Do salaries paid agree with those approved by Council Are other payments to the Clerk reasonable & approved by the Council Has PAYE & NIC been properly operated by the Council as an employer Has Auto Enrolment Process been completed	X X X X		The Clerk is the Council's sole employee - 26 hours with dispensation to 30 hrs - confirmed 5/2019 & 6/2019 Min re Salary increases seen See above re Petty Cash The correct procedure is in place Clerk's hours/pay are insufficient for Auto Enrolment although now above lower level of qualifying earnings
Asset Controls	Does the Council keep an asset register of all material assets owned Are the asset & investment registers up to date Do asset insurance valuations agreed with those in the asset register	X X X		
Bank Reconciliation	Is there a bank reconciliation for each account Is the bank reconciliation carried out regularly on receipt of statements Are there any unexplained balancing entries in any reconciliation	X X X	X	Reported Monthly - Minutes confirm
Year End Procedures	Are year end accounts prepared on the correct accounting basis - Receipts/Payments or Income & Expenditure Do accounts agree with the cash book Is there an audit trail from underlying financial records to the accounts Where appropriate have debtors & creditors been properly recorded	X X X N/A		Prepared on an Receipts/Payments Basis
Based on my checks, carried out and reported as above, in my opinion the Council's accounts for the Financial Year 31st March 2021 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 13/05/2021				
 Philip J Smith ACIB Cert ITCM - Appointed Internal Auditor for Winsham Parish Council				