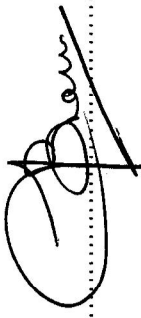


INTERNAL AUDIT SERVICE FOR HAMBLETON PARISH COUNCIL

AUDIT PROGRAMME – PERIOD ENDING : 31 MARCH 2018

I certify that I have carried out the tests detailed below in accordance with the suggested approach contained in the 2011 edition of "Governance and Accountability in Local Councils in England and Wales – A Practitioners Guide".

Signed  Date 30/5/2018

Name & qualifications..... ANDREW BOSHAMAS, BA (HONS)
APPROVED SLCC INTERNAL AUDITOR

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
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?	✓		
Proper bookkeeping	Is the cashbook maintained and up to date?	✓		
	Is the cashbook arithmetically correct?	✓		
	Is the cashbook regularly balanced?	✓		MONTHLY
Standing Orders and Financial Regulations	Has the Council formally adopted Standing Orders and Financial Regulations?	✓		NEW STANDING ORDERS 2018 - 2019
	Has a Responsible Financial Officer been appointed?	✓		
	Have items or services above a de minimis amount been competitively purchased?	✓		
	Are payments in the cashbook supported by invoices and have they been authorised and minuted?	✓		EASY & LOGICAL AUDIT TRAIL
	Has VAT on payments been identified, recorded and reclaimed?	✓		
	Is Section 137 expenditure separately recorded and within statutory limits?	✓		
Risk Management Arrangements	Does a scan of the minutes identify any unusual activity?		✓	

INTERNAL AUDIT SERVICE FOR HAMBLETON PARISH COUNCIL

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Payroll Controls (contd)	Has PAYE/NIC been properly operated by the Council as an employer?	P		
Assets Controls	Do all employees have contracts of employment with clear terms + conditions?	P		
	Does the Council keep an Assets Register of all material assets owned?	P		
	Are the Assets & Investments Register up to date?	P		
Bank Reconciliation	Do asset insurance valuations agree with those in the Asset Register?	P		
	Is there bank reconciliation for each bank account?	P		
	Is the bank reconciliation carried out regularly on the receipt of statements?	P		
	Are there any unexplained balancing entries in any reconciliation?	P	P	
	Is the value of investments summarised on the reconciliation?	P		
Year-End Procedures	Are year-end accounts prepared on the correct accounting basis?	P		
	Do accounts agree with the cashbook?	P		
	Is there an audit trail from underlying financial records to the accounts?	P		
	Where appropriate, have debtors and creditors been properly recorded?			NOT APPLICABLE

EXCELLENT AUDIT TRAIL -

P