

Internal Audit

CLAWSON, HOSE & HARBY Parish Council

Year Ending 31 March

2017

Internal Auditor: Richard Willcocks

Summary Checklist Report

This internal audit report is based upon the Association of Local Councils recommended checklist, introduced in 2016, in conjunction with the Practitioners' Guide to Governance and Accountability in Local Authorities.

Internal Audit Summary Checklist Report for CLAWSON, HOSE & HARBY Parish Council

Year Ending: 31 March 2017

Name of Council	Clawson, Hose & Harby Parish Council	Name of Clerk to the Council	Liz Crowther
No. Of Councillors	8	Name of RFO (if different)	
Quorum	3	Precept (for audit year)	£50,971 excl. Council Tax Support Grant (CTSG)
Electorate	1038	Gross budgeted income	£59,108

KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW.

KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW.													
① Neighbourhood Plan Advisory Committee	Adopted	Last Review						Next Review		Annual Review?	Recommendations		
		Date	Prepared By	Approved By	Key Changes	On Website	Copy Taken	Due	Key Changes Proposed				
1	Governance												
1.1	Standing Orders	May-04	18/05/15		2015 Annual Meeting			√	√	2017 Ann. Mtg	None planned		Review annually.
1.2	Financial Regulations	04/08/09	18/05/15		2015 Annual Meeting			√	√	2017 Ann. Mtg	Tender level amended (£25k)		Review annually.
1.3	Committee Terms of Reference ①	2016	29/11/16		Council	Reviewed as when		√	√	×			
1.4	Risk Assessment	2005	2010		Council			×	√	2017 Ann. Mtg	Consolidate various risk assessments		Consider uploading onto website. Review annually.
1.5	Statement of Internal Control	×								2017 Ann. Mtg	New policy to be adopted		Consider uploading onto website. Review annually.
1.6	Complaints Procedure	Dec-10			Council	Reviewed as when		√	√				
1.7	Code of Conduct	17/09/12	15/07/13		Council	NALC model procedure applied		√	√				
1.8	Equal Opportunities	×								2017 Ann. Mtg	New policy to be adopted		Consider uploading onto website. Review annually.
1.9	Reserves Policy	×											See recommendation in Section 4.4 below
1.10	Model Publication Scheme	2011			Council	Reviewed as and when		×	√				Consider uploading onto website

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1. Book-Keeping				Comments & Recommendations
1.1	Ledger maintained & up to date?	Yes	No	The accounts are balanced monthly and are up to date to the financial year-end.
1.2	Arithmetic correct?	Yes	No	Checks of the spreadsheet based (Excel) cashbook confirmed that the arithmetic was correct.
1.3	Evidence of internal control?	Yes	No	<ul style="list-style-type: none"> • Internal audit • Risk assessment policy • Statement of internal control (To be introduced ASAP) • Budgetary control and monitoring • Bank reconciliation review by Council • Segregation of duties
1.4	VAT evidence, recording and reclaimed?	Yes	No	The Council can recover VAT through the Local Authorities and Similar Bodies Scheme. A claim for repayment of VAT is made quarterly to HMRC. The latest claim submitted was for the 2 months to 31/12/16. Testing indicated that VAT on income and expenditure had been correctly applied. There has been no VAT inspection during the tenure of the current Clerk.
1.5	Payments in the ledger supported by invoices, authorised & minuted?	Yes	No	See 'Transaction Spot Check' section at the end of this report.
1.6	Is S137 expenditure separately recorded and within statutory limits?	Yes	No	A separate S137 account is maintained in the cash book to record equivalent S137 expenditure
1.7	Is S137 expenditure of direct benefit to the electorate?	Yes	No	There was nil S137 expenditure in the current financial year.33333

2. Due Process				Comments & Recommendations
2.1	Standing Orders adopted since 2010?	Yes	No	See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.
2.2	Standing Orders reviewed at Annual Meeting?	Yes	No	See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.
2.3	Financial Regulations adopted?	Yes	No	See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.
2.4	Financial Regulations properly tailored to Council?	Yes	No	The current Financial Regulations are based on the NALC model Financial Regulations, adapted to suit the requirements of the Council.
2.5	Equal Opportunities policy adopted?	Yes	No	See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.
2.6	RFO appointed?	Yes	No	Liz Crowther was appointed as Clerk to the Council 2006, with responsibility as the RFO.

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2. Due Process				Comments & Recommendations
2.7	List of member's interests held?	Yes	No	A link is available on the parish council website to the list of member's interests held at Melton District Council. Annually, the Clerk will remind all councillors of their responsibility to update the Register of Member's Interest.
2.8	Agendas signed, informative and displayed with 3 clear days' notice?	Yes	No	At least 5 days prior to the Council meeting the clerk prepares and signs the council meeting agenda, which lists matters for discussion and is posted on the Council's website, the parish council office notice boards.
2.9	Purchase orders raised for all expenditure?	Yes	No	Financial Regulations determine how commitment to purchase is made (see 2.10). Documentation e.g. letter, email, purchase order or equivalent purchase confirmation, is raised for all expenditure, where possible.
2.10	Purchasing authority defined in Financial Regulations?	Yes	No	<p>The Financial Regulations stipulate that:</p> <ul style="list-style-type: none"> • Up to £500; best value to be obtained. • £501 - £1,000; RFO to obtain 3 estimates where practical to do so. • £1,001 - £2,000; RFO to obtain 3 written quotes. • £2,001 and above; apply specific tender rules as per the Financial Regulations. <p>Financial Regulations state that in cases of emergency the Clerk, in consultation with the Chair, may incur expenditure on behalf of the Council up to a limit of £500, which the Clerk must then report to the Council as soon as possible thereafter.</p> <p>RECOMMENDATION: The £2,001 de-minimis limit for tenders (above) appears to be too low and not in accord with current practices. Therefore, the Council should consider increasing this de-minimis figure to a more realistic and workable amount, subject to a maximum de-minimis amount of £25,000.</p>
2.11	Legal powers identified in minutes and/or ledger?	Yes	No	Whilst the applicable legal power is not specifically noted in the minutes or the accounts, it is the responsibility of the Clerk to ensure that the Council applies the correct legal power.
2.12	Committee terms of reference exist and have been reviewed?	Yes	No	There is one committee of Council; the Neighbourhood Plan Advisory Committee, which meets as and when required and for which terms of reference have been adopted. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.

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3. Risk Management				Comments & Recommendations
3.1	Does a scan of the minutes identify any unusual financial activity?	Yes	No	Minutes are prepared for all meetings of Council, which meets monthly and which are uploaded onto the Council website following approval at a subsequent Council meeting. No unusual financial activity was found in the minutes reviewed. At the time of preparing this report, minutes were still being uploaded onto the newly implemented website.
3.2	Is an annual risk assessment carried out?	Yes	No	The Council has a risk assessment policy. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.
3.3	Is Insurance cover appropriate and adequate?	Yes	No	The insurance is renewed annually on 1 st August. Insurance cover is currently placed with Came & Co, with the policy underwritten by Aviva. A 3-year contract with Came & Co was taken out in 2015, which expires on 31/07/18. .
3.4	Evidence of annual insurance review?	Yes	No	Prior to the next insurance contract renewal, the Clerk will undertake a competitive review, to obtain best value.
3.5	Internal financial controls documented and evidenced?	Yes	No	Financial control procedures are operative as stipulated in the Financial Regulations. RECOMMENDATION: That the Council adopts a Statement of Internal Control, which it then reviews annually. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.
3.6	Minutes initialled, each page identified and overall signed?	Yes	No	Minutes of Council are signed by the chair of the meeting (at which the minutes were put forward for approval). Each page of the minutes is identifiable by the unique sequential minute and page number and is signed by the meeting chair (as above) and dated.
3.7	Regular reporting and minuting of bank balances?	Yes	No	Bank reconciliations for each account are presented quarterly to Council.
3.8	S137 expenditure minuted?	Yes	No	S137 expenditure is identified as A137 expenditure in the minutes.

4. Budget				Comments & Recommendations
4.2	Annual budget prepared to support precept?	Yes	No	A detailed budget is prepared annually by the Clerk in support of the precept.
4.3	Has budget been discussed and adopted by Council?	Yes	No	The budget is reviewed and approved by the Council. The 2016-17 budget was approved by the Council on 14/12/15.
4.4	Any reserves earmarked?	Yes	No	Earmarked reserves totalling £6,083.61 were listed on the Receipts & Payments Account as at the financial year-end, together with free reserves (General Fund) of £64,119.91, representing 126% of the year's precept.

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4. Budget				Comments & Recommendations
				RECOMMENDATION: Currently the equivalent of 15 months of the 2016-17 precept is held in free reserves. The norm for most local councils is between 6 months and 9 months. Therefore, the Council is in a position to consider a reserves policy, which could enable some of these free reserves to be earmarked for future projects.
4.5	Any unexplained variances from budget?	Yes	No	All explained as per the Annual Return and the regular financial reports to Council.
4.6	Precept demand correctly minuted?	Yes	No	The approved precept demand of £50,971 (excluding CTSG) was approved by the Council on 17/12/15 and correctly minuted (minute 15/128)

5. Payroll - Clerk				Comments & Recommendations
5.1	Contract of employment?	Yes	No	Liz Crowther was appointed as Clerk to the Council in 2006, with a combined contract of employment and job description, approved by the Council. The contract of employment is based on the NALC guidelines
5.2	Tax code issued/contracted out?	Yes	No	The Clerk is remunerated through the payroll (HMRC's Basic Online Tools) and has an applicable tax code.
5.3	PAYE/NI evidence?	Yes	No	The payroll confirmed that the Clerk's salary was subject to PAYE and NI.
5.4	Has Council approved the salary paid?	Yes	No	The Clerk's monthly salary payment is included on the payment list presented to Council for approval.
5.5	Other payments reasonable and approved by Council?	Yes	No	Business mileage and out of pocket expenses are reimbursed to relevant employees, primarily the Clerk. Expenses are claimed as and when incurred on an expense claim form, which is approved by a member of Council. The Clerk' is employed for 15 hours. In addition, the Clerk is currently paid a further 2 hours per week for the additional work required to administer the Neighbourhood Plan Advisory committee. All additional payments are included on the monthly expenditure payment listing presented to Council for approval. Business mileage is reimbursed at the current HMRC tax-free limit of 45p per mile. The Council is compliant with the requirements for pension auto-enrolment, having set up a pension scheme for the Clerk with Nest.

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6. Payroll - Other				Comments & Recommendations
6.1	Contracts of employment?	Yes	No	The only other employee of the Council is the Handyman, who was issued at the commencement of employment with a contract of employment signed by the chair and the employee. New employees are normally reviewed after a 6-month probationary period. All employees in post at the financial year-end have an up to date contract of employment. All employees are employed on a permanent basis, work to set hours per week and are paid monthly at an agreed rate per hour, based on fixed weekly hours.
6.2	Does the Council have employers' liability cover?	Yes	No	The Council has employer's liability cover of £10M.
6.3	Tax code(s) issued?	Yes	No	The payroll confirmed that all employee salaries were subject to PAYE and NI.
6.4	Minimum Wage paid?	Yes	No	All staff is paid above the applicable minimum or living wage.
6.5	Disciplinary, Grievance and Complaints procedures in place?	Yes	No	Disciplinary and grievance procedures are included in the employees' contract of employment. The Council has adopted a Complaints Procedure. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.

7. Asset Control				Comments & Recommendations
7.1	Does the Council keep a register of all material assets owned?	Yes	No	The Clerk is responsible for maintaining the manual (Excel) asset register.
7.2	Is the asset register up to date?	Yes	No	The asset register was up to date as at the financial year-end.
7.3	Value of individual assets included?	Yes	No	A minimum value of £250 is applicable for an asset to be listed on asset register. Assets above this value are listed separately in the asset register.
7.4	Inspected for risk and health and safety?	Yes	No	Weekly visual inspection of play equipment and properties by Council staff. Ad hoc inspection of the Council's assets by the councillors, for risk assessment purposes. Play equipment checked annually by ROSPA accredited inspectors.

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8. Bank Reconciliation				Comments & Recommendations
8.1	Is there a bank reconciliation for each account?	Yes	No	Reconciliations are undertaken for the bank accounts held by the Council: <ul style="list-style-type: none"> • <u>TSB Business Extra (Current) account</u>; bank statements received monthly. The main account for cheque DD's and salary payments. • <u>TSB Business 30 Day Saver (Deposit) account</u>; bank statements received monthly. Used for longer term saving. Year-end bank statements or equivalent have been received for the above accounts at the financial year-end.
8.2	Reconciliation carried out on receipt of statement?	Yes	No	All statements are reconciled individually upon receipt.
8.3	Any unexplained balancing entries in any reconciliation?	Yes	No	All balancing entries fully explained.
8.4	Is the bank mandate up to date?	Yes	No	An updated TSB bank mandate was approved by the Council in September 2015, nominating all 8 Council members as signatories on the bank accounts. Any 3 of the 8 nominated signatories are required to sign cheques. The Clerk is recognised by the bank for administrative and communication purposes. The bank mandate is maintained by the Clerk and amended by the Council as and when required e.g. a change of Councillor. The Council signatories on the bank mandate submitted are still all Council members at the end of the current financial year. The TSB bank mandate was up to date at the financial year-end.

9. Year-End Procedures				Comments & Recommendations
9.1	Year-end accounts prepared on correct accounting basis?	Yes	No	Day to day and year-end accounts are prepared on a Receipts & Payments basis.
9.2	Bank statements and ledger reconcile?	Yes	No	A full reconciliation of each bank statement to the corresponding account in the ledger as at 31 st March was prepared and reviewed and will be approved by the Council on 15/05/17.
9.3	Underlying financial trail from records to presented accounts?	Yes	No	The Excel spreadsheet cashbook provides a satisfactory audit trail to the underlying financial records.
9.4	Where applicable, debtors and creditors properly recorded?	Yes	No	Although not required to be recorded in the Receipts and Payments Accounts (i.e. cash based accounts), no outstanding debtors or creditors were identified at the financial year-end.
9.5	Has Council agreed, signed and minuted sections 1 & 2 of the Annual Return?	Yes	No	Section 1-Annual Governance Statement to be signed by the Council chair on 15/05/17. Section 2-Accounting Statements to be signed by the Council chair on 15/05/17.

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10. Miscellaneous				Comments & Recommendations	
10.1	Have points raised at the last internal audit been addressed?			There were no recommendations made or outstanding in the previous year's internal audit report.	
	Ref	Action Recommended			
			Yes	No	
10.2	Has the Council adopted a Code of Conduct since July 2012?		Yes	No	See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.
10.3	Is eligibility for the General Power of Competence properly evidenced?		Yes	No	n/a
10.4	Are all electronic files backed up?		Yes	No	Electronic files are backed up daily offsite and in addition the Clerk backs up daily to a memory stick, which is kept in the Clerk's house.
10.5	Do arrangements for the public inspection of records exist?		Yes	No	Key documents of Council are maintained on the Council's website, which also details how Council information can be accessed, via the Model Publication Scheme. Notice of audit displayed as per external audit instructions. Outside of this period, inspection of records can be undertaken by prior appointment.

11. Charities				Comments & Recommendations	
11.1	Charities reported and accounted separately?		Yes	No	The Council does not currently act as trustee for any charity and is not responsible for managing any trust funds or assets.
11.2	Have the Charity accounts been separately audited?		Yes	No	N/A
11.3	Have the Charity accounts and Annual Return been filed within the legal time limits?		Yes	No	N/A

12. Burial Authorities				Comments & Recommendations	
12.1	All money received corresponds with the number of burials/cremations recorded and memorial permits issued?		Yes	No	Effective controls are in place to ensure that interment fees received reconcile to the interments recorded and permits issued.
12.2	Are fees levied in accordance with the Council's approved scale of fees and charges?		Yes	No	Fees levied are as per the Council's approved scale of fees, RECOMMENDATION: That the Council considers reviewing these fees annually and uploads them onto the Council's website.
12.3	Have all statutory books been kept safe and up to date? If electronic copies are held, are these backed up regularly?		Yes	No	Statutory books kept in the Clerk's office at home. Currently there are no electronic copies of these statutory books.
12.4	Do all interment of ashes have a certificate of cremation?		Yes	No	A certificate of interment is requested in all cases, from the undertaker or the family.

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12. Burial Authorities				Comments & Recommendations
12.5	Have the necessary permits, permissions, and transfer of Exclusive Burial Right (EBR) been completed correctly, documented and approved?	Yes	No	The Institute of Cemetery and Crematoria Management (ICCM) guidance and templates are applied by the Clerk.

13. Income Controls				Comments & Recommendations
13.1	Is income properly recorded and promptly banked?	Yes	No	The Clerk is responsible for recording all income received. Receipts are issued for cash payments received, wherever possible. Cash and cheques are usually banked monthly at the TSB in Melton Mowbray. Outside of the precept most of the recurring income received is for allotment and cemetery fees, which do not normally require the raising of a specific invoice.
13.2	Does the precept recorded agree to the Council Tax authority's notification?	Yes	No	The precept and CTSG were received in the following instalments and recorded in the accounts: April 2016: £25,485.00 (50.0% of annual precept), + £641.69 (50.0% CTSG). September 2016: £25,486.00 (50.0% of annual precept), + £641.68 (50.0% CTSG). The total precept received for 2016-17 was £50,971.00, plus a total CTSG payment of £1,283.37.00, agreed to the Melton District Council notification.
13.3	Are security controls over cash adequate and effective?	Yes	No	The Clerk is responsible for receiving, balancing and reconciling all cash and cheques received, of which there is a minimal amount of cash. Cash and cheques received are kept in the Clerk's office at home office and banked on a regular basis.

14. Petty Cash				Comments & Recommendations
14.1	Is all petty cash spent recorded and supported by VAT receipts where applicable?	Yes	No	The Clerk does not hold a specific petty cash float on behalf of the Council. Any authorised business expenditure paid by the Clerk personally, will be submitted to the Council, with a relevant receipt, for re-imburement, as per section 5.5 above.
14.2	Is petty cash expenditure reported to Council?	Yes	No	N/A.
14.3	Is petty cash reimbursement carried out regularly?	Yes	No	N/A.

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Year Ending: 31 March 2017

Transaction Spot Check								
Check No.	1	2	3	4	5	6	7	8
Transaction type	Purchase invoice	Purchase invoice	Purchase invoice	Purchase invoice	Purchase invoice	Payroll	Rents received	Remittance
Supplier/Customer	Summerlands	Eon	Playsafety Ltd	eibe	Your locale Ltd	CHHPC	Allotment holders	Melton DC
Invoice/Transaction No.	0672	H134773166	26232	30121580	YL/CHHPC/005	Sep-17 pay	Cash/cheques banked	10348
Invoice/Transaction Date	31/05/16	02/08/16	26/10/16	05/11/16	06/01/17	05/10/16	Banked 24/03/17	21/04/16
Goods/Services Supplied	Mowing (contract)	Street lighting charge	RoSPA Playground inspection	Play equipment	Neighbourhood plan consultancy	Clerks pay/expenses	Allotment rents	Precept 16-17 1/2
Ledger Date	20/06/16	15/08/16	21/11/16	16/01/17	20/02/17	17/10/16	24/03/17	25/04/16
Ledger Reference	1943	1963	2012	Bacs	2048	Bacs	Q/Cash	Bank
Item/Budget Heading	GDS MAINT	STREET LIGHTDS	ESTAB	Major Wks	Other	ESTAB	ALLOTMENTS	PRECEPT
Payment Method	cheque	cheque	cheque	cheque	cheque	online	Paid into bank	BACS
Ref/Cheque No.	1943	1963	2012	BACS	2048	n/a	Multiple cash/cheques	BACS
Authorised By	3*authorised signatories	3*authorised signatories	3*authorised signatories	Chair approves payment listing	3*authorised signatories	WPT	Clerk	Clerk
Order Minute Ref/Signed								
Delivery Evidence	Visual cheque	Lights on!	Report	Email confirming installation	Report (plan)	Clerk paid	Paid into bank	Paid unto bank
Payment Minute Ref	16/27	16/54	16/112	16/142	16/153	16/89		
Insurance Value	n/a	n/a	n/a	£2800.00	n/a	n/a	n/a	n/a
Payments Date	20/06/16	15/08/16	21/11/16	16/01/17	20/02/17	17/10/16	24/03/17	25/04/16
Payment Value	£980.24	£417.67	£474.00	£3360.00	£3600.00	£1046.84	£459.00	£26126,69
Bank Account Paid From/In	Business Extra	Business Extra	Business Extra	Business Extra	Business Extra	Business Extra	Business Extra	Bus 30 Day Notice
Statement No.	82	87	94	99	3	91	5	67
Statement Value	£980.24	£417.67	£474.00	£3360.00	£3600.00	£1046.84	£459.00	£26126,69
Timely Payment	v	v	v	v	v	v	v	v
VAT Recorded	n/a (not VAT reg)	£69.61 (20%)	£79.00	£560.00	£600.00	n/a	n/a	n/a
S137 Recorded in Ledger	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
S137 Minuted	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Notes				Pro-forma invoice initially received. VAT invoice now received				
Pass	v	v	v	v	v	v	v	v

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Any further comments

From experience, it is expected that when undertaking an initial internal audit, several recommendations will need to be made. Such recommendations are then presented to the Council with the aim of improving the existing level of internal control, rather than implying that any inherent and significant weaknesses exist. Clawson, Hose & Harby Parish Council fits into this category i.e. there are some Opportunities for Improvement (OFI's) recommendations made, which primarily relate to policies, procedures and documentation, rather than financial matters. Overall, the accounts and other records of the Council are maintained to a very satisfactory level and this report reflects positively on the quality and standard of work of the Clerk to the Council.

The overall internal audit assurance rating is: **GOOD**

Acknowledgments

The help and co-operation of Liz Crowther, Clerk to the Council and Councillor Phillip Tillyard, is much appreciated by the internal auditor.

Internal audit carried out by	(signed) 	(print) Richard Willcocks
Audit type (delete as appropriate)	INTERIM ANNUAL	
Date	27/04/2017	

For internal auditor's use only

Section 4 of Annual Return form completed and signed	17/04/2017
Internal audit report/letter sent to Council	27/04/2017

Year Ending: 31 March 2017

ANNUAL RETURN		Year Ending 31March 2016	Year Ending 31March 2017
1	Balances brought forward	£ 60,598	£ 62,203
2	Annual precept	£ 49,471	£ 50,971
3	Total other receipts	£ 20,770	£ 76,083
4	Staff costs	£ 13,904	£ 15,730
5	Loan interest/capital repayments	£ 0	£ 0
6	Total other payments	£ 54,732	£ 103,323
7	Balances carried forward	£ 62,203	£ 70,204
8	Total cash and investments	£ 62,203	£ 70,204
9	Total fixed assets and long term assets	£ 238,120	£ 267,747
10	Total borrowings	£ 0	£ 0
11	Section 2 Annual return figures completed and cross referenced?	16/05/16	27/04/17