

## **Audit work completed in the year**

Date(s) of visit(s): 15<sup>th</sup> March 2019, 18<sup>th</sup> March 2019, 15<sup>th</sup> Apr 2019

Ref	Control Objective tested	Work undertaken	Result
A	Appropriate Financial records have been properly kept	Accountancy system and financial records noted and documented	Appropriate records are kept
B	Financial Regulations have been complied with and payments were supported by invoices, all expenditure was approve and VAT was accounted for	A sample of 56 transactions were examined in detail. Prices and arithmetic, VAT paid, certification, , allocation and compliance to Financial Regulations were all checked and payment from the Bank Account vouched. All VAT due was paid to HMRC	A number of Invoices are not being certified. See <i>Audit Report</i>
C	Significant risks have been assessed and reviewed and there are adequate arrangements in place to manage these	Risk Assessment was reviewed and an update had been reported to Council. Insurance arrangements were checked against values actually achieved	Insurance cover was upgraded for cash collections. See <i>Audit Report</i>
D	An adequate budget process is in place and the budget is monitored on a regular basis	The frequency of budget monitoring and reporting was examined. Budget variances and the reporting thereof noted	Budget Monitoring and reporting are in accordance with good practice
E	The income expected has been collected and is in accordance with the charges set by the Council. VAT on income has been properly accounted for	All income banked was checked to ensure that it was correct per agreed charges and properly posted. All VAT was checked to VAT Account	The expected income was collected and VAT was properly accounted for
F	Petty cash payments were properly approved and accounted as was the VAT on such payments.	A sample of 2 Petty Cash reimbursements were examined and all the payments were approved and appropriate. VAT was accounted for properly. A spot check on Cash held showed records were correct	Petty cash payments were properly approved and accounted as was the VAT on such payments.
G	Salaries and expenses to employees and allowances to members were in accordance with approved rates and	A sample of 3 months payrolls both pre and post pay rise were tested to see compliance to the authorised establishment and that PAYE and NI were accounted for. Overtime, pension	All payments to and on behalf of staff were correct

	PAYE and NI requirements were properly applied	payment and expenses paid were also checked	
H	Asset and investment registers were complete , accurate and properly maintained	Asset purchases in the sample at B above were traced into the asset register and accounted for.	Asset registers are properly maintained
I	Periodic and year end bank account reconciliations were carried out	The frequency and reporting of bank reconciliations was checked and the final bank reconciliation was vouched to the cash book and the bank accounts	There is a satisfactory frequency and reporting of bank reconciliations
J	Accounting statements were prepared on the correct accounting basis and agreed to the cash book. An adequate audit trail exists and debtors and creditors were properly accrued	The Income and Expenditure Account and Balance sheet were examined and reconciled to the cash book. Testing of samples in B above proved the adequacy of the audit trail. Debtors and creditors were properly accrued and posted	Accounting Statements were on the correct basis and agreed to the cash book. There is an adequate audit trail and debtors and creditors were properly accrued

### Other Work

Preparation of Standing Information on the Council and its organisation, documentation of systems, reading of, and extraction from, minutes and agendas, posting of totals form the final accounts to the Annual Governance and Accountability Return.

Yours faithfully

J.A.Ainsworth  
Internal Auditor