

Council Audit Plan 2017-18
Presteigne and Norton Town Council

1. Check the books of account have been properly kept throughout the year
2. Check payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved and VAT is correctly accounted for.
3. Review the Council's risk management assessment ensuring adequate arrangements are in place to manage all identified risks
4. Verify that the annual precept request is the result of a proper budgetary process, that budget process has been regularly monitored and that the Council's reserves are appropriate.
5. Check income records ensuring that the correct price has been charged, income has been received, recorded & promptly banked, & VAT is correctly accounted for
6. Review petty cash records to ensure that payments are supported by receipts, expenditure is approved & VAT is correctly accounted for
7. Check salaries to employees have been paid in accordance with Council approvals and that PAYE requirements have been applied
8. Check accuracy of asset and investment registers
9. Test accuracy and timeliness of periodic and year end bank account reconciliation
10. Test accuracy and completeness of year end financial statements
11. Any other appropriate additional relevant testing to support the validity and integrity of the above.

| Internal Audit - Question/action list – 2017/18 accounting year PRESTEIGNE AND NORTON TOWN COUNCIL | | | |
|--------------------------------------------------------------------------------------------------------------|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 1 | | Appropriate books of account properly kept throughout the year? | |
| 2 | a | Appointed responsible financial officer with duties listed in Financial Regs or elsewhere? | |
| | b | Fin Regs. in place & regularly reviewed? | |
| | c | Standing Orders in place & regularly reviewed? | |
| | d | Delegated Powers on expenditure in place & adhered to? | |
| | e | Payments supported by invoices? | |
| | f | Expenditure properly approved? | |
| | g | VAT shown separately? Is there any thing unusual in the reconciliation? Has a VAT refund been requested recently, if not is the VAT paid since the last refund at a level that is sensible to request a refund? | |
| 3 | a | Have the risks been listed and a start been made on assessment and minimisation of risk? | |
| | b | Is there sufficient management of risk? | |
| | c | Insurance in order and the correct things covered? | |
| | d | Members check the accounts OR internal audit at least twice a year and report back to council?. | |

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| | e | Are balances invested in the best safe account? | |
| | f | Initialed cheque stubs? | |
| | g | Regular internal audit? | |
| | h | Minute showing appointment of internal auditor? | |
| 4 | a | Council budgeted in a clear and adequate way? | |
| | b | Checks in place to ensure correct precept has been received? | |
| | c | Clerk or RFO report to council regularly to give progress reports on expenditure verses budget? | |
| | d | Reserves/balances appropriate? Is/are there specific project(s) for balances in excess of the annual precept? | |
| 5 | a | Was income received/expected? Did income equal expected income? If not why not? | |
| | b | System of receipt of income ensures that it is properly recorded and promptly banked? | |
| | c | VAT on income properly accounted for? | |
| 6 | a | Adequate check on petty cash? | |
| | b | Payments properly supported by receipts/invoices? | |
| | c | Expenditure approved? | |
| | d | VAT properly accounted for? Reclaimed on petty cash? | |
| 7 | a | Clear minute and contract which details the employees' pay and conditions | |
| | b | Employee(s) paid by/to those decisions? | |
| | c | PAYE and NI payments been made (if required) or written contact been made with the Inland Revenue giving details of taxable income? | |
| | d | Staff pension/gratuity? Minuted? Held in reserves? HMRC approval for service to 5 April 2006? | |
| 8 | a | Asset & investment registers? | |
| | b | Complete? | |
| | c | Accurate? | |
| | d | Maintained? | |
| | e | Checked/modified at least yearly eg. at annual council meeting? | |
| 9 | a | Cash book up to date, correctly sub-totalled and accounts reconciled at least once per quarter? | |
| | b | Clear record of the end of year statement? | |
| 10 | a | Accounts prepared on correct basis? | |
| | b | Agree with the cash book? | |
| | c | Supported by an adequate audit trail | |
| | d | A record of debtors and creditors? | |
| | e | Clear separate list of S137 payments | |
| | f | Year end accounts clear and accurate? | |
| | g | All account balances shown? | |
| | h | Correct supporting statements? | |
| 11 | a | Other risks been covered adequately? | |
| | b | Data Protection Registration held if needed & current/appropriate? | |
| | c | Electronic data backup arrangements adequate? | |

I confirm that I have carried out the internal audit for Presteigne and Norton Town Council and I have no issues to raise/have issues to raise as attached (delete as appropriate).

Signed _____ L. Stephens, Internal Auditor Date _____