

Internal Audit

CASTLE DONINGTON 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 CASTLE DONINGTON Parish Council

Year Ending: 31 March 2017

Name of Council	Castle Donington Parish Council	Name of Clerk to the Council	Fiona Palmer
No. Of Councillors	14	Name of RFO (if different)	
Quorum	5	Precept (for audit year)	£270,695 excl. Council Tax Support Grant (CTSG)
Electorate	5,441	Gross budgeted income	£310,763

KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW.

KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW.													
	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	√	25/05/17	Clerk	Council			√	SC	May-18		√	That Council considers that these key documents be uploaded onto the (new) Council website, with the documents detailing the date approved and who approved (e.g. approved by Council at meeting of xxx)
1.2	Financial Regulations	√	25/05/17	Clerk	Council			√	SC	May-18		√	
1.3	Committee Terms of Reference ①	√	25/05/17	Clerk	Council	Planning Committee Term of Ref deferred to next meeting.				May-18		√	
1.4	Risk Assessment	√	25/05/17	Clerk	Council				HC	May-18		√	
1.5	Statement of Internal Control	√	25/05/17	Clerk	Council	Initial policy				May-18		√	
1.6	Complaints Procedure	√	25/05/17	Clerk	Council				HC	May-18		√	
1.7	Code of Conduct	√	25/05/17	Clerk	Council	Subject to amendment	√	SC		May-18		√	
1.8	Equal Opportunities	√	25/05/17	Clerk	Council					May-18		√	
1.9	Reserves Policy	√	25/05/17	Clerk	Council	Initial policy				May-18		√	
1.10	Model Publication Scheme (Fol)	√	25/05/17	Clerk	Council		√	SC		May-18		√	

① **Committees:** Recreation, Amenities, Planning SC = Scanned copy taken HC = Hard copy taken

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1. Book-Keeping				Comments & Recommendations
1.1	Ledger maintained & up to date?	Yes	Ne	The accounts are balanced monthly and are up to date to the financial year-end.
1.2	Arithmetic correct?	Yes	Ne	Checks of the Scribe accounts and cashbook confirmed that the arithmetic was correct.
1.3	Evidence of internal control?	Yes	Ne	<ul style="list-style-type: none"> • Internal audit • Risk assessment policy • Statement of internal control • Budgetary control and monitoring-quarterly • Bank reconciliation review by Council-quarterly • Segregation of duties
1.4	VAT evidence, recording and reclaimed?	Yes	Ne	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 3 months to 31/03/17. Testing indicated that VAT on income and expenditure had been correctly applied. There was a VAT inspection approx. 14 years ago.
1.5	Payments in the ledger supported by invoices, authorised & minuted?	Yes	Ne	See 'Transaction Spot Check' section at the end of this report.
1.6	Is S137 expenditure separately recorded and within statutory limits?	Yes	Ne	A separate S137 account is maintained in the cash book to record equivalent S137 expenditure and expenditure incurred in the year was within statutory limits.
1.7	Is S137 expenditure of direct benefit to the electorate?	Yes	Ne	All S137 expenditure incurred in the current financial year was in respect of activities relevant to the parish.

2. Due Process				Comments & Recommendations
2.1	Standing Orders adopted since 2010?	Yes	Ne	Standing Orders have been adopted, See: 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW schedule above.
2.2	Standing Orders reviewed at Annual Meeting?	Yes	Ne	Standing Orders are reviewed annually. See: 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW schedule above.
2.3	Financial Regulations adopted?	Yes	Ne	Financial Regulations have been adopted. See: 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW schedule above.
2.4	Financial Regulations properly tailored to Council?	Yes	Ne	The current Financial Regulations are based on the current NALC model Financial Regulations, adapted to suit the requirements of the Council.
2.5	Equal Opportunities policy adopted?	Yes	Ne	An Equal Opportunities policy has been adopted. See: 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW schedule above.
2.6	RFO appointed?	Yes	Ne	Fiona Palmer was appointed as Clerk to the Council in January 2000, with responsibility as the RFO.

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2. Due Process				Comments & Recommendations
2.7	List of member's interests held?	Yes	No	<p>Councillors complete their Members Interest form and forward to the Clerk, who having taken a copy (which is uploaded onto the Council's website), forwards the original to North West Leics District Council (NWLDC).</p> <p>Annually the Clerk will remind councillors of their responsibility to review and update their Members Interest form as applicable.</p> <p>Currently there is no link from the NWLDC website to the Council's website to access the Register of Member's Interest held by NWLDC.</p>
2.8	Agendas signed, informative and displayed with 3 clear days' notice?	Yes	No	<p>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.</p>
2.9	Purchase orders raised for all expenditure?	Yes	No	<p>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.</p>
2.10	Purchasing authority defined in Financial Regulations?	Yes	No	<p>The Financial Regulations were updated on 25/05/17 and stipulate that:</p> <ul style="list-style-type: none"> • Up to £1,000; best value to be obtained. • £1,000 - £3,000; RFO to strive to obtain 3 estimates. • £3,000 -£25,000; RFO to obtain 3 written quotes. • £25,000 and above; apply specific tender rules as per the Financial Regulations. <p>Financial Regulations state that in cases of emergency the Clerk, may incur expenditure on behalf of the Council up to a limit of £1,000, which the Clerk must then report to the Chair as soon as possible and to the Council as soon as practical thereafter.</p>
2.11	Legal powers identified in minutes and/or ledger?	Yes	No	<p>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.</p>
2.12	Committee terms of reference exist and have been reviewed?	Yes	No	<p>In addition to the full Council, which meets monthly, except for August, there are the following committees:</p> <ul style="list-style-type: none"> • Recreation Committee, meets bi-monthly as required • Amenities Committee, meets bi-monthly • Planning Committee, meets bi-monthly <p>Terms of reference have been adopted for each of these committees.</p> <p>See: 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW schedule above.</p>

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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 and committees 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. Minutes for the Council and committees have been uploaded onto the village website up to date.
3.2	Is an annual risk assessment carried out?	Yes	No	The Council has adopted a risk assessment policy. See: 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW schedule above.
3.3	Is Insurance cover appropriate and adequate?	Yes	No	The insurance is renewed annually on 1 st May. 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 2016, which expires on 30/04/19.
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	The Council has adopted a Statement of Internal Control. See: 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW schedule above. In addition, effective and acceptable financial control procedures are operative as stipulated in the Financial Regulations.
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, as a minimum.
3.8	S137 expenditure minuted?	Yes	No	S137 expenditure is not currently minuted separately. RECOMMENDATION: That any S137 expenditure incurred is minuted as S137 expenditure.
4. Budget				Comments & Recommendations
4.1	Annual budget prepared to support precept?	Yes	No	A detailed budget is prepared annually by the Clerk in support of the precept.
4.2	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 27/01/16.

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4. Budget				Comments & Recommendations
4.3	Any reserves earmarked?	Yes	No	The Council had £316,668 earmarked reserves listed as at 31 March 2017. General (free) reserves at the financial year-end were £161,046, representing 59% of the 2016-17 precept of £270,965. The Council has adopted a formal Reserves Policy. See: 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW schedule above.
4.4	Any unexplained variances from budget?	Yes	No	All explained as per the Annual Return and the regular financial reports to Council.
4.5	Precept demand correctly minuted?	Yes	No	The precept demand of £270,695 (excluding CTSG) was approved by the Council on 27/01/16 and correctly minuted (minute 3671/16).

5. Payroll - Clerk				Comments & Recommendations
5.1	Contract of employment?	Yes	No	Fiona Palmer was appointed as Clerk to the Council in 2000, with a combined contract of employment and job description, approved by the Council. The Clerk is employed full time, with a standard 37 hours per week. 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 outsourced payroll (Ladywell Payroll Services) 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 entitled to claim approved additional hours worked as either time off in lieu (TOIL), or as paid overtime at 1.5 of the standard hourly rate. 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 with Aviva. Currently, the staff qualifying to enrol are the Clerk, Deputy Clerk and Groundsman.

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6. Payroll - Other				Comments & Recommendations
6.1	Contracts of employment?	Yes	No	In addition to the Clerk, the Council currently employs a Deputy Clerk, Admin Assistant, Groundsman, Lengthsman and Caretaker/Bookings Officer, who were issued at the commencement of employment with a contract of employment signed by either the clerk or 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, with variable weekly hours and are paid monthly at an agreed rate per hour, based on hours worked.
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 schedule 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	An item will be entered individually onto the asset register based on materiality, rather than any minimum value being applied.
7.4	Inspected for risk and health and safety?	Yes	No	Weekly visual inspection of play equipment and properties by Council staff. Quarterly inspection of play inspection by Council staff and a councillor. Six monthly inspection of the Council's assets by Council staff. 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	<p>Reconciliations are undertaken for the bank accounts held by the Council:</p> <ul style="list-style-type: none"> • <u>HSBC Current account</u>; bank statements received monthly. The main account for cheque, internet, DD's and salary payments. • <u>HSBC Money Manager account</u>; bank statements received monthly. Used for short term savings. • <u>HSBC Savings account</u>; bank statements received monthly. Used for rolling program funds i.e. earmarked reserves. • <u>CCLA Public Sector Deposit Fund</u>; bank statements received quarterly. Used for longer term saving. <p>In addition, the Council has a <u>HSBC credit card</u>, with a limit of £1,000 and held by the Clerk. It is used for making on-line purchases. Statements are received and reconciled monthly.</p> <p>Year-end bank statements or equivalent have been received for the above accounts at the financial year-end.</p>
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	<p>It is understood that the HSBC bank mandate was updated following the May 2015 local elections, nominating all councillors as authorised signatories, with any 2 to sign. The Clerk is an authorised signatory, but would only sign cheques in an emergency. The Clerk is also 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.</p> <p>The Council signatories on the bank mandate submitted were still all Council members at the end of the current financial year, apart from once councillor who had resigned and whose replacement as a councillor would need to be included on the mandate. The Clerk is currently actioning the changes to the mandate to remove and add these councillors.</p>

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 an Income & Expenditure 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 29/06/17.
9.3	Underlying financial trail from records to presented accounts?	Yes	No	The Scribe accounting system provides a satisfactory audit trail to the underlying financial records.

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9. Year-End Procedures				Comments & Recommendations
9.4	Where applicable, debtors and creditors properly recorded?	Yes	No	Debtors and creditors are recorded separately and correctly in the accounts. Default payment terms for debtors are 30 days. Default payment terms for creditors are 30 days. There were no unexplained overdue debtors or creditors 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 29/06/17. Section 2-Accounting Statements to be signed by the Council chair on 29/06/17.

10. Miscellaneous				Comments & Recommendations
10.1	Have points raised at the last internal audit been addressed?			The report from the previous internal auditor made 2 minor recommendations, which have been actioned as applicable by the Clerk and these actions discussed and agreed with the current internal auditor.
	Ref	Action Recommended		
		Yes	No	
10.2	Has the Council adopted a Code of Conduct since July 2012?	Yes	No	The Council has adopted a Code of Conduct. See: 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' schedule 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 by the Clerk to the Cloud, via the Council's IT support contractors (SCIT), with a secondary back up to a hard disk by the Clerk.
10.5	Do arrangements for the public inspection of records exist?	Yes	No	Information on how to access Council records is provided on the Council website. The Model Publication Scheme has been adopted. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above. Key documents of Council are to be uploaded onto the Council's new website in 2017. 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

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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 internments 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 and reviewed annually. RECOMMENDATION: That having reviewed the fees annually, the Council considers uploading them onto the Council's new 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 in a locked fireproof safe in the Parish Office. Currently there are no electronic copies of these statutory books.
12.4	Do all internment of ashes have a certificate of cremation?	Yes	No	A certificate of interment is requested in all cases, from the undertaker or the family.
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 HSBC branch in Castle Donington.
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: £135,347.50 (50.0% of annual precept), + £2,358.50 (50.0% CTSG). September 2016: £135,347.50 (50.0% of annual precept), + £2,358.50 (50.0% CTSG) The total precept received for 2016-17 was £270,695.00, plus a total CTSG payment of £4,717.00, agreed to the NWLDC 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. Cash and cheques received are kept in the locked fireproof safe in the Parish Office.

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 but can utilise the Council's HSBC credit card where applicable (see section 8 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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Transaction Spot Check								
Check No.	1	2	3	4	5	6	7	8
Transaction type	Purchase invoice	Purchase invoice	Purchase invoices	Purchase invoice	Purchase invoice	Payroll	Reimbursement	Precept
Supplier/Customer	Crown Surveillance Ltd	R Parker	Ulyett Landscapes Ltd	Streetscape	Spencer Birch	Fiona Palmer	Castle Donington Community Library	NW Leics DC
Invoice/Transaction No.	7713	05/07/16	47073 & 47269	4132 & 4139	CDB/0012	Oct-16 Pay	-	-
Invoice/Transaction Date	24/05/16	05/07/16	30/07/16 & 31/08/16	30/09/16 & 17/10/16	20/03/17	31/10/16	31/01/17	
Goods/Services Supplied	Install cameras-Spittal Park pavilion	Exterior painting-CD library	Grounds maintenance-Jul/Aug-16	Gym equipment-Spittal Park	Hillside car park rent: 25/03-28/09-17	monthly pay	Reimbursement of expenditure paid by CDPC	2016-17 Precept
Ledger Date	20/07/16	03/07/16	14/09/16	20/10/16	28/03/17	21/10/16	31/01/17	09/04/16
Ledger Reference	236	201	304 & 305	363	641	390	186	7
Item/Budget Heading	Cemetery improvement	Library provision	Grounds contract maintenance	Play Equipment Repairs	Catholic Car Park	Admin salaries	Library provision	Precept
Payment Method	BACS	BACS	BACS	BACS	cheque	BACS	cheque	BACS
Ref/Cheque No.	20/07/16	11/07/16	14/09/16	26/10/16	104874	21/10/16	-	-
Authorised By	Council	Council	Council	Council	Council	Council	Council	Council
Order Minute Ref/Signed	Email order 19/04/16	Quote 04/06/16	contract	Quote 29/07/16	Rental agreement	-	-	-
Delivery Evidence	Groundsman check	Groundsman check	Completion report	Groundsman check	Rent paid	payslip	Cheque paid in	Funding received
Payment Minute Ref	3758/16	3772/16	3786/16	3797/16	3869/17	3797/16 *	Receipts Not minuted	Receipts Not minuted
Insurance Value	£5982.00	n/a	n/a	£10156.00	n/a	n/a	n/a	n/a
Payments Date	20/07/16	11/07/16	14/09/16	26/10/16	06/04/17	21/10/16	31/01/17	29/04/16
Payment Value	£7178.40	£1000.00	£10731.60	£13231.20	£643.07	£2229.37	£3085.83	£135347.50
Bank Account Paid From/In	40217840	40217840	40217840	40217840	40217840	40217840	40217840	40217840
Statement No.	975	973	979	985	4 (2017-18)	984	996	962
Statement Value	£7178.00	£1000.00	£10731.60	£13231.20	£643.07	£2229.37	£3085.83	£137706.00 *
Timely Payment	√	√	√	√	√	√	√	√
VAT Recorded	£1196.40	£0 (not VAT reg)	£1788.60	£2205.20	£0 (VAT exempt)	n/a	n/a	£0 (VAT exempt)
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	Orig chq 104793 cancelled-BACS paid asset	Balance payment		asset		* = salaries not listed in minutes, as an oversight		*= ££2358.50 CTSG
Pass	√	√	√	√	√	√	√	√

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Any further comments

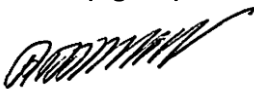
From experience, it is expected that when undertaking an initial internal audit, some recommendations will need to be made. Such recommendations are then presented to the Council with the aim of improving the existing level of internal control, rather than implying that any inherent and significant weaknesses exist. Castle Donington Parish Council fits into this category, in that the small number of recommendations made in this initial report should be considered as Opportunities for Improvement (OFI) recommendations. They primarily relate to policies, procedures and documentation, rather than financial matters.

Overall, the accounts and other records of the Council are maintained to a 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 Fiona Palmer, Clerk to the Council is much appreciated by the internal auditor.

Internal audit carried out by	(signed) 	(print) Richard Willcocks
Audit type (delete as appropriate)	INTERIM ANNUAL	
Date	25/06/2017	

For internal auditor's use only

Section 4 of Annual Return form completed and signed	23/05/2017
Internal audit report/letter sent to Council	25/06/2017

Year Ending: 31 March 2017

ANNUAL RETURN		Year Ending 31March 2016	Year Ending 31March 2017
1	Balances brought forward	£ 552,995	£ 549,460
2	Annual precept	£ 263,556	£ 270,695
3	Total other receipts	£ 157,998	£ 632,577
4	Staff costs	£ 107,812	£ 113,771
5	Loan interest/capital repayments	£ 0	£ 0
6	Total other payments	£ 317,277	£ 861,247
7	Balances carried forward	£ 549,460	£ 477,714
8	Total cash and investments	£ 544,996	£ 477,576
9	Total fixed assets and long term assets	£ 1,818,000	£ 2,413,353
10	Total borrowings	£ 0	£ 400,000
11	Section 2 Annual return figures completed and cross referenced?	30/06/2016	23/05/2017