Town Parish Audit - Independent internal audit checklist

Name of Council	Bradford Trident Council	**Name of Clerk:**	Mohammed Rafiq
No. of councillors	**9**	**Name of RFO (if different)**	
Quorum		**Precept**	N/A

1. Book Keeping			
1.1. Ledger maintained and up to date?	Yes		✓
1.2. Arithmetic correct?	Yes		✓
1.3. Evidence of Internal Control?	Yes		✓
1.4. VAT evidence, recording and reclaimed?	Yes		✓
1.5. Payments in ledger supported by invoices, authorised and minuted? (see schedule)	Yes		✓
1.6. S137 separately recorded and within limits?	Yes		Yes but not used
1.7. S137 expenditure of direct benefit to electorate?			✓ N/A

2. Due Process			
2.1. Standing Orders adopted since 2013?			2014
2.2. Standing Orders reviewed at annual meeting?	Yes		To be reviewed 2020-21
2.3. Financial Regulations adopted?	Yes		March 2019
2.4. FRs properly tailored to council?	Yes		✓
2.5. Equal Opportunities policy adopted?		No	
2.6. Adequate internal controls for payments?	Yes		✓
2.7. List of member interests held?	N/A		Cllrs duty to inform Borough Authority Monitoring Officer
2.8. Agendas signed, informative and displayed with 3 clear days notice?	Yes		✓
2.9. Purchase orders raised for all expenditure?		No	
2.10. Purchasing authority defined in FRs?	Yes		✓
2.11. Legal powers identified in minutes and/or cashbook?		No	
2.12. Committee terms of reference exist and have been reviewed?		No	Need terms of reference for Committees – seek YLCA advice

3. Risk Management			
3.1. Does scan of minutes reveal any unusual activity?		No	✓
3.2. Annual risk assessment carried out?	Yes		✓
3.3. Insurance cover appropriate and adequate?	Yes		✓
3.4. Evidence of annual insurance review?		No	
3.5. Internal financial controls documented and evidenced?	Yes		✓
3.6. Minutes initialled, each page identified and overall signed?	Yes		✓
3.7. Regular reporting and minuting of bank balance?	Yes		✓
3.8. S137 expenditure minuted?			N/A

4. Budget			
4.1. Annual budget to support precept?			N/A
4.2. Has budget been discussed and adopted by council?	Yes		✓
4.3. Any reserves earmarked?		Yes	
4.4. Any unexplained variances from budget?		No	All variances explained
4.5. Precept demand correctly minuted?			N/A

5. Payroll – Clerk and other employees			
5.1. Contract of employment?	Yes		✓
5.2. Tax code issued / contracted out?	Yes		Contracted out
5.3. PAYE / NI/RTI evidence?	Yes		✓
5.4. Has council approved salary paid?	Yes		✓
5.5. Other payments reasonable and approved by council?	Yes		✓
5.6. Wageslips and P60 evidence?	Yes		✓

6. Payroll – Other			
6.1. Does council have public liability cover?	Yes		✓
6.2. Tax code(s) issued?	Yes		✓
6.3. Minimum wage/National Living Wage paid?	Yes		✓
6.4. Pension obligations met?	Yes		✓
6.5. Complaints procedure in place?	Yes		✓

7. Asset Control			
7.1. Does council keep a register of all material assets owned?	Yes		✓
7.2. Is asset register up to date?	Yes		✓
7.3. Value of individual assets included?	Yes		✓
7.4. Inspected for risk and up to date inspection records exist			N/A
7.5. Record of deeds, articles and land register references available?			N/A

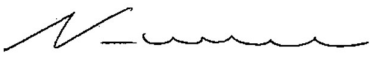
8. Bank Reconciliations			
8.1. Is there a bank reconciliation for each account?	Yes		✓
8.2. Reconciliation carried out on receipt of statement?	Yes		✓
8.3. Any unexplained balancing entries in any reconciliation?		No	✓

9. Year End Procedures			
9.1. Year end accounts prepared on correct accounting basis?	Yes		✓
9.2. Bank statements and ledger reconcile?	Yes		✓
9.3. Underlying financial trail from records to presented accounts?	Yes		✓
9.4. Where appropriate, debtors and creditors properly recorded?	Yes		✓
9.5. Council agreed/signed/minuted sections 1 & 2 of the annual return?		No	To be signed at Council meeting in early August

10. Miscellaneous			
10.1. Have points raised at the last audit been addressed?			On-going
10.2. Has the council adopted a Code of Conduct since July 2012?			No date on Code of Conduct
10.3. Is eligibility for General Power of Competence properly evidenced?	N/A		The Council does not have GPC
10.4. Are all electronic files backed up?	Yes		✓
10.5. Do arrangements for public inspection of council's records exist?	Yes		✓
10.6. Is the Council compliant with the Transparency Code for Smaller/Larger Authorities? (Depending on gross income/expenditure	Yes		✓

Transaction Spot Check

Check No.	1	2	3	4	5	6
Invoice reference	**100929**	**100932**	**100941**			
Cashbook date	04/10/2019	03/01/2020	03/01/2020			
Item / Budget heading	Audit	Meeting Costs	Clerks Salaries			
Ref/cheque no.	100929	100932	100941			
Order minute ref						
Delivery evidence						
Payment minute / ref	2019.08.14	2019.09.08 2019.09.13	2019.09.13			
Invoice value	£240.00	£45.00	£1786.09			
Minute value						
Cheque/payment value	£240.00	£45.00	£1778.89			
Statement value						
Timely payment	04/10/2019	03/01/2020	03/01/2020			
VAT recorded	£40.00	£0.00	£8.40			
S137 recorded in cashbook	N/A	N/A	N/A			
S137 minuted	N/A	N/A	N/A			
Notes						

Internal audit carried out by		Naomi Goddard Auditor Town Parish Audit
Audit type		Yearend 2019-20
Date	24.07.2020	

For auditor's use only	
Section 4 of Annual Return Form completed and signed	
Report/letter and invoice sent to council	