# Town Parish Audit – evidence required 2021-22

| | | | |
|---|---|---|---|
| **Name of Council** | Bradford Trident Community Council | **Name of Clerk:** | Mohammed Rafiq |
| **No. of councillors** | 10 | **Name of RFO (if different)** | |
| **Quorum** | 3 | **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? | | | N/A Not used in 2021-22 |
| 1.7. S137 expenditure of direct benefit to electorate? | | | N/A Not used in 2021-22 |
| 1.8. Does your council operate on a payments and receipts or income and expenditure basis? | | | Payments and Receipts |

| **2. Due Process** | | | |
|---|---|---|---|
| 2.1. Standing Orders adopted since 2013? | Yes | | March 2022 |
| 2.2. Standing Orders last reviewed? | Yes | | March 2022 |
| 2.3. Financial Regulations adopted? | Yes | | |
| 2.4. FRs properly tailored to council? | Yes | | |
| 2.5. Equal Opportunities policy adopted? | Yes | | |
| 2.6. Adequate internal controls for payments? | Yes | | |
| 2.7. Agendas signed, informative and displayed with 3 clear days' notice? | Yes | | |
| 2.8. Purchase orders raised for all expenditure? | Yes | | |
| 2.9. Purchasing authority defined in FRs? | Yes | | |
| 2.10. Legal powers identified in minutes and/or cashbook? | Yes | No | |
| 2.11. Committee terms of reference exist and have been reviewed? | | No | Planned for 2022-23 |

| **3. Risk Management** | | | |
|---|---|---|---|
| 3.1. Does scan of minutes reveal any unusual activity? | Yes | | |
| 3.2. Annual risk assessment carried out? | Yes | | |
| 3.3. Insurance cover appropriate and adequate? | Yes | | |
| 3.4. Evidence of annual insurance review? | Yes | | |
| 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 as no S137 expenditure in 2021-22 |

| **4. Budget** |
|---|

| | | | |
|---|---|---|---|
| 4.1. Annual budget to support precept? | | | N/a as no Precept but Council has an Annual Budget |
| 4.2. Has budget been discussed and adopted by council? | Yes | | |
| 4.3. Any reserves earmarked? | | No | |
| 4.4. Any unexplained variances from budget? | Yes | | |
| 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 | | |
| 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. Wage slips and P60 evidence? | Yes | | |

| **6. Other** | | | |
|---|---|---|---|
| 6.1. Does council have public liability cover? | Yes | | |
| 6.2. Minimum wage/National Living Wage paid? | Yes | | |
| 6.3. Pension obligations met? | Yes | | |
| 6.4. 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 | Yes | | |
| 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. Miscellaneous** | | | |
|---|---|---|---|
| 9.1. Have points raised at the last audit been addressed? | Yes | | |
| 9.2. Has the council adopted a Code of Conduct since July 2012? | Yes | | March 2022 |
| 9.3. Is eligibility for General Power of Competence properly evidenced? | | No | |
| 9.4. Are all electronic files backed up? | Yes | | The electronic filed are normally backed up on a USB which is kept off the premises |
| 9.5. Do arrangements for public inspection of council's records exist? | Yes | | |

| | | | |
|---|---|---|---|
| 9.6. Is the Council compliant with the Transparency Code for Smaller/Larger Authorities? (Depending on gross income/expenditure | Yes | | |
| 9.7. Is the Council responsible for any trust funds? | | No | |