

Internal Audit Report

Parish Council: Ramsden Grays Parish Council
Year Ended 31/3/18
Date of Interim Audit 24/02/2018
Date of Final Audit 02/06/2018

Independent Auditor conducting audit Therese Stokes

Proper book-keeping

1. Is the cashbook maintained and up to date?
Tested samples of income & expenditure for each month (April 2017-Jan 2018).
Agreed to bank, minutes and ledgers.
2. Is the cashbook arithmetic correct?
Yes
3. Is the cashbook regularly balanced?
 - The cash book is balanced monthly
 - Reconciliations are presented at council meeting and signed off at the meeting. Sometimes these are deferred due to time constraints
 - Cheque Stubs and Invoices are also initialled by the signatories when the cheques are signed
 - No petty cash

Standing Orders & Financial Regulations adopted and applied and payment Controls

1. Has the council formally adopted standing orders and financial regulations?
Yes minute 11th Dec 2017 & 19/2/2018
2. Has the Responsible Financial officer been appointed with specific duties
No change to responsibilities from previous year
3. Have items or services above the deminimus amount been competitively purchased? No evidence as not required
4. Are payments in the cashbook supported by invoices, authorised and minuted?
Yes all authorised and minuted. Stubs and invoices initialled by signatories at time of cheque signing.
5. Has VAT on payments been identified, recorded and reclaimed
All checked, claim made
6. Is s137 expenditure separately recorded and within statutory limits?
Process checked: recorded separately and within statutory limits

Risk Management Arrangements

1. Does a review of the minutes identify any unusual financial activity? All minutes checked no unusual financial activity noted.
2. Do the minutes record the council carrying out an annual risk assessment?
20th Nov 2017 Minutes record Risk Assessment



2/6/18