

South and West Internal Audit

Council: Buckland Brewer PC
Year: 2014-15

<u>Topic</u>		Yes	No	N/A	Comments/Notes
Insurance	Schedule reviewed	Yes			
	Fidelity Guarantee Cover adequate	Yes			FG cover £25k, indicative cover £23k
Precept	Minute setting seen	Yes			Min 1077, 8/1/14
	Budget seen	Yes			
	Reserves considered	Yes			
Fixed Assets	Register up to date	Yes			Dated 31/3/15
Risk	General and Financial Risk assessed in 2014-15		No		Clerk confirmed that the council have not prepared or adopted - SHOULD BE PREPARED & ADOPTED
Internal Control	Statement considered in 2014-15				AS ABOVE
Payroll	Rate changes in year		No		
	If so approved in minutes			N/A	
	PAYE/Ni/Pension comply	Yes			
	Rates of pay tested	Yes			
VAT	Claim in year	Yes			Claimed 30/4/14, rec'd 9/6/14 £2010.60
	If not when last claimed			N/A	
Standing Orders	Reviewed in year of audit	Yes			Reviewed and adopted 8/10/14 min ref 1305 iii
	If not when last reviewed				
Financial Regulations	Reviewed in year of audit	Yes			Incl in Standing Orders - as above.
	If not when last reviewed				
Bank	Year end bank reconciliation re-performed	Yes			Amendments agreed with clerk.
Other receipts tested	Charges reviewed in year of audit		No		Mins 5/2/14, review of field and allotment rents -fields - 3 increased by 25% from 25/3/15, others unchanged until next review in 2016/17. Allotments - reviewed 12/13 to be increased 100% w.e.f 25/3/14.
	Sample traced from receipt to bank and cash book	Yes			
Other payments tested	Reported to Council	Yes			
	VAT correctly recorded	Yes			
	Voucher/Invoice supports payment	Yes			
Annual Return	Figures traced to underlying records		No		Some amendments required to initial figures due to inter account transfers and VAT accruals.
External audit	Issues from previous audit addressed				No issues from external audit. IA issues actioned, nfa.