

SLEAFORD TOWN COUNCIL**Internal Audit: Intermediate visit 13th February 2020.****Financial Period: 1st September 2019 to 31st January 2020**

CONTROL	TEST	Y/N	COMMENTS / RECOMMENDATIONS
Allotments	Agreements	Y	Allotment plots have signed tenancy agreements
	Invoicing	Y	Invoicing and receipting for all plots evidenced
Assets	Asset Register	Y	Evidenced in files
	Updated	Y	Evidenced in files
	Valuations	n/a	
	Zero Balances	n/a	
Attendance Register	Elected Members	Y	Evidenced in minutes & signature sheets
Budget	Process Followed	Y	Evidenced in minutes
	Reports to Council	Y	Evidenced in minutes
Car Park	Permits Issued	Y	Internal controls and records evidenced
	Payments Invoicing/BACS	Y	Invoicing, BACS and receipting for permits evidenced; Note some Cllrs have not signed acceptance document.
Cash Book	Up to date	Y	Evidenced in files
	Balanced	Y	Evidenced in files
	Discrepancies	n/a	
Cemetery Fees	Updated / Approved	N	Cemetery regulations and fees to be reviewed during 2020.
Credit Card	Records Kept	Y	Evidenced in files / statements / reconciliation
Petty Cash	Records Kept	Y	Identified (Financial Regulations) balance checked to 13.02.2020
Cheque Books	Completed / countersigned	Y	No cheques used since the previous audit (September 2019)
	Cancelled Cheques	n/a	
Direct Debits/Credits	Approved by Council	Y	Evidenced in minutes
Financial Regs	Updated / Approved	n/a	Reviewed in previous audit (September 2019)
Financial Reporting	Quarterly	Y	Evidenced in minutes / report viewed
Income	Promptly Banked	Y	Evidenced in minutes / bank statements
	Anticipated / Projected	Y	Evidenced in minutes
	Receipting (inc Kalamazoo)	Y	Evidenced in receipt books / Kalamazoo / bank statements
	Precept Demand	Y	Evidenced in financial records / submitted to NKDC
Internal Auditor	Appointment of	Y	Evidenced in minutes / financial regulations

Payment Controls	Invoices	Y	Evidenced in bank reconciliation folder & minutes
	Minuted	Y	Evidenced in minutes
VAT	VAT Payments	Y	VAT Payments are offset against reclaims
	VAT Reclaimed	Y	VAT Claimed for periods
Grants	LGA 1972 s. 137	Y	A separate record of section 137 spend is recorded (CAB)
Payroll	Monthly	Y	SAGE Payroll System used
	Timesheets	Y	Evidenced in files (Wages, Salaries Tax & NI - File 3 & 4)
	Salaries Approved	Y	Evidenced in minutes
	PAYE / NI Correct	Y	Updated (as appropriate)
	Pensions (Contributions)	Y	Evidenced in file (Wages, Salaries Tax & NI - File 3)
	Pensions (Review of Rates)	Y	Evidenced in file (Wages, Salaries Tax & NI - File 4)
	Annual Leave	Y	Evidenced in file (Wages, Salaries Tax & NI - File 3)
	SSP Deductions	Y	Evidenced in files (Wages, Salaries Tax & NI - File 3 & 4)
	Deductions (Union)	Y	Evidenced in file (Wages, Salaries Tax & NI - File 3)
	Deductions (other)	Y	Staffing advance re-payments- evidenced
	Starters / Leavers	Y	Evidenced in files (Wages, Salaries Tax & NI - File 3)
	Staff Matters (appraisals)	n/a	Annual appraisals scheduled to be carried out during April 2020
Cllr Allowances	Approved	Y	Calculated using SAGE Payroll System -payment schedules complete
Reconciliation	All Accounts – up to date	Y	Evidenced in bank reconciliation folder - Excellent cross referencing.
	Balanced to statements	Y	As above
Risk Management	Approved	Y	Adopted at TC meeting 11.09.2019 – evidenced in minutes
	Unusual Activities	n/a	
Insurance	Insurance Cover	Y	Evidenced in minutes / sight of insurance documentation
	Reviewed	Y	Evidenced in minutes / sight of insurance documentation
	Employee Liability	Y	Evidenced - minutes / insurance documentation (exp 31.05.20)
Standing Orders	Updated / Approved	Y	Reviewed and adopted 15.05.2019
Int / Ext Audit '18/19	Presented to Council	Y	Evidenced in minutes
	Audit trail Adequate	Y	Evidenced in minutes
Minutes & Agenda	Agenda / Minutes	Y	Evidence: Web-site and original (& signed) copies

Steve Fletcher

Mr S Fletcher - IMO; Dip Ed (MA); CiLCA; MILCM;PSLCC; CertHE:CG-LCM.