

Quedgeley Parish Council
Internal Controls Audit

Audit Date 13.10.2015

Period covered Qrt2 July-Sept 2015-2016
Conducted by CLR Graham Smith

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Review of previous recommendations

No. (year,quarter,n umber)	Recommendations
2015 Qrt 2	QPC Finance Regulations 2015 states the requirement for BAC Payments order section 6.7/6.8 refers
2015/16	

Contents

1 Invoices selected for review:.....

2 Audit.....

3 Evidence checks.....

4 General checks.....

1 Invoices selected for review:

Sample No.	Supplier	Type of service	Date invoice	Amount	CHK No
1	M+D	Service	13.4.15	£2,041.00	Bacs
2	Gopak	goods	11.5.15	£95.58	Bacs
3	Gas+Power	Service	2.5.15	£4,892.00	Bacs
4	Sports Wharehouse	Goods	16.6.15	£38	Bacs
5	Neptune	Service	30.6.15	£380	Bacs

2 Audit

Each of the 5 invoices is used to answer the internal control question 1-7 below. For each invoice mark Y (yes) N (No) for where the evidence has been seen that the control has been carried out for that invoice. Note any issues or explanation in the comments section.

Ref.	Control	Sample check number					Comments
		1	• 2 ¹	3	4	5	
1	Is there a works order for the invoice? (works order not required for purchases from petty cash or services where a contract exists)	Y	y	Y	yy	y	
2	Is the invoice checked against the official order prior to aauthorisation.	y	y	y	yy	y	
3	Prior to payment is the invoice confirm receipt of goods or services?	y	y	y	yy	y	
4	Do the signatories confirm the cheque amounts against the invoices?	y	y	y	y	y	
5	Are the payments reported to the F&GP or full council and recorded in the minutes?	y	y	y	y	y	
6	Have both signatories checked and intialled the counterfoil and signed the invoice.	N/A	N/A	N?A	N/A	N/A	BACS Payments to be Reconciled
7	Are all purchases lawful?	Y	Y	y	y	y	

Quedgeley Parish Council

3 Evidence checks

The following internal controls are to be provided by the office staff upon request. Record the evidence seen and any comments or queries.

Ref.	Control	Evidence shown	Comment
8	Are bank accounts/statements reconciled upon receipt?	y	
9	Does a member of the council review and countersign each reconciliation and statement?	y	
10	Are petty cash payments regularly reconciled?	y	
11	Do the number of employees and salaries paid accord with records?	y	
12	Has VAT been recorded and claimed?	y	
13	Is S137 expenditure been separately identified?	y	
14	Is there adequate insurance for the employees, property and public events?	y	
15	Is the risk assessment reviewed annually?	y	
16	Are internal controls reviewed?	y	

4 General checks

Check the general procedures by asking office staff and enquiring further where necessary, record in the comments section of the following table:

Ref.	Control	Evidence shown	Comment
17	Do all cheques require signatures from two authorised councillors?	y	
18	Are cheques and cash regularly banked?	y	
19	Is petty cash regularly reimbursed?	y	
20	Are minutes signed when approved?	y	
21	Does the RFO provide regular statements of income and expenditure against budgets?	y	
22	Have estimates and budgets been prepared?	y	
23	Are cheques and cash regularly balanced	y	
24	Are all contracts dealt with in accordance with financial regulations?	y	
25	Have financial regulations been reviewed?	y	