

Quedgeley Parish Council
Internal Controls Audit

Audit Date 26.08.2016

Period covered QRT 1 APR-June 2016
Conducted by CLR Graham Smith

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Review of previous recommendations

No. (year,quarter,number)	Recommendations
2016-2017	Item 11 Salaries Ratified by NI Statement and on System

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1 Invoices selected for review:

Sample No	Supplier	Type of service	Date invoice	Amount	CHK No
1	Neptune	Service	19.04.16	£528.3	Bacs
2	J+M	Service	25.04.16	£1914	Bacs
3	Keepit Gloucester	Service	09.05.16	£811.14	Bacs
4	M+D Properties	Service	09.05.16S	£3993.75	Bacs
5	Speedy Hire	Goods Hire	21.06.16	£176.16	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	No	y	y		Item1 +2 No Bacs Sheet Available
2	Is the invoice checked against the official order prior to authorisation.	y	No	y	y		Sample 2 Survey Estimate
3	Prior to payment is the invoice confirm receipt of goods or services?	y	y	y	y		
4	Do the signatories confirm the cheque amounts against the invoices?	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		
6	Have both signatories checked and intialled the counterfoil and signed the invoice.	y	y	y	y		
7	Are all purchases lawful?	y	y	y	y		