

DENBY DALE PARISH COUNCIL

REPORT OF THE INTERNAL AUDITOR FOR THE YEAR ENDED 31 MARCH 2019

Internal Auditor SAMANTHA SUTCLIFFE FCCA MAAT FOR FOREVILL DENT LTD

Date of Audit visit 09-05-19

Checks Undertaken:

Activity	Checked	Comment/Report to Council
Has Council formally approved the end of year accounts? Date and Minute Number checked		AT AGM 21/5/19
Does that minute accord with the information given in section 1 of the Annual Return?		~ v ~
Has Council given members of the public the opportunity to inspect and raise questions on the accounts? Evidence of notice provided?	✓	
Has Council responded positively to issues that were raised in the previous internal audit report?	✓	
Has Council approved the Annual Return by the specified date	✓	
Are significant variances in the Annual Return (section 1) figures explained?	✓	
Has an Asset register been submitted, up to date and concurring with Annual Report (section 1, box 9)?	✓	
Have financial and other risk assessments been undertaken? Date and Minute number checked?	✓	
Has Council undertaken a review of its insurance cover including taking cognisance of advice from its insurers? Date and Minute number checked	✓	
Is there evidence that Council considers what legal powers it is using when contemplating undertaking activities? Date and Minute number checked	✓	
Has Council adopted financial regulations and a standing order to manage contracts for goods and services?	✓	
If Council has indicated that it is a sole trustee of a charity, has a copy of end of year accounts been provided?	N/A	
Is there a Council Minute recording the precept decision? Date and Minute number checked?	✓	5/2/18
Has a budget been approved? Date and Minute Number checked?	✓	
Are receipts and payments properly recorded and linked to approvals? Spot checks carried out?	✓	
Has VAT been correctly reconciled in ledgers, linked to invoices and been reclaimed?	✓	
Has a separate record of VAT been kept in the accounts?	✓	

Activity	Checked	Comment/Report to Council
Has a separate record for Section 137 payments been maintained?	N/A	
Are Bank reconciliations provided regularly and definitely to 31 March?	✓	
Have Bank statements been reconciled to ledgers and are all bank statements present?	✓	
Have petty cash transactions been recorded and reconciled?	✓	
Are all payments approved by Council and recorded in minutes?	✓	
Have tax and National Insurance requirements been properly applied?	✓	
Have Pension contributions been properly calculated and collected?	✓	
Have you been provided with access to all documents requested?	✓	
Were you supplied with contact details of the Clerk and Chair – if requested?	✓	
Were terms of appointment as Internal Auditor made clear on appointment?	✓	
Were adequate explanations provided for any query or request for extra information?	✓	
Did you liaise with the Clerk/RFO before your visit?	✓	
Were areas and activities for checking agreed before your visit?	✓	
Were you informed of any legislative changes which might affect your audit inspection?	✓	

I confirm that in acting as Internal Auditor to Denby Dale Parish Council, I am wholly independent of the Council. I have carried out the above checks and been satisfied of the Council's position prior to completion of Section 4 of the Annual Return of Denby Dale Parish Council.

Signed..... 

Dated..... 09-05-19