


## AUDIT PROGRAMME - 2019/20

I certify that I have carried out the tests detailed below in accordance with the suggested approach in the 2008 edition of 'Governance and Accountability in Local Councils in England and Wales – A Practitioners Guide'. Where an entry has been made in column 4 the supporting papers are attached.

Signed.......... Date 12/06/2020

Test	1 Internal Control	2 Tests	3 Initial if Yes	4 Report Reference	5 Comments
1	Previous Internal Audit report	Do the minutes record that The Council has considered the internal audit Report for the previous year and the matters arising addressed.	Y OB		<a href="https://www.lydlinch.org/meetings.html">https://www.lydlinch.org/meetings.html</a> Minutes Mtg 24.06.19 item 11
2	Proper bookkeeping	Is the cashbook maintained and up to date?	Y OB		Cash book
2a		Is the cashbook arithmetically correct?	Y OB		Cash book
2b		Is the cashbook regularly balanced?	Y OB		Cash book & bank statements.
3	Standing orders & Financial regulations	Has the Council formally adopted Standing orders and Financial Regulations?	Y OB		standing orders and financial regulations <a href="https://www.lydlinch.org/meetings.html">https://www.lydlinch.org/meetings.html</a> Reviewed mtg 20.05.19 item 15.
3a		Has a Responsible Financial Officer been appointed?	Y OB		Clerk Contract in place 01.04.15 Clerk is RFO page 2
3b		Have items or service above de minimis amount been competitively purchased.	Y OB		<a href="https://www.lydlinch.org/meetings.html">https://www.lydlinch.org/meetings.html</a> mtg 18.11.19 item 9.
3c		Are payments in the cashbook supported by invoices and have they been authorised and minuted?	Y OB		Payments numbers 2, 8, 13, 23 and 29 checked. All ok. Minutes Mtgs 20.05.19 item 28, 24.06.19 item 16a. 16.09.19 item 14a. 18.11.19 item 12a. 20.01.19 item 10a. 16.03.19 item 10a.

3d		Is section 137 expenditure separately recorded and within statutory limits	Y OB		section 137 expenditure in relation to the defibrillator is recorded separately at a total of £1,050.00 in the cash book. Within statutory limit of £3,036.88
3e		Has VAT on payments been identified an, recorded and reclaimed?	N/A OB		3 VAT payments have been made re-claim pending. Vat claim form
3f		Has the general power of competence been adopted? Does the Council meet the criteria to uses the power	N/A OB		N/A criteria for eligibility not met
4	Risk Management Arrangements	Does a scan of the minutes identify any unusual activity?	N OB		<a href="https://www.lydlinch.org/meetings.html">https://www.lydlinch.org/meetings.html</a> minutes power to pay
4a		Do the minutes record the Council carry out an annual risk assessment?	Y OB		<a href="https://www.lydlinch.org/meetings.html">https://www.lydlinch.org/meetings.html</a> Minutes Mtg 20.01.20 item 8 Risk assessment
4b		Is insurance cover appropriate and adequate?	Y OB		Insurance policy doc It is noted that the dog bins at Lydlinch and Kings Stag are not insured as their value is less that the excess. Review mtg 20.05.19 item 20 <a href="https://www.lydlinch.org/meetings.html">https://www.lydlinch.org/meetings.html</a>
4c		Are internal financial controls documented and regularly reviewed?	Y OB		Standing orders & Financial Regulations adopted 21.05.15. Minutes . Reviewed mtg 20.05.19 item 15. <a href="https://www.lydlinch.org/meetings.html">https://www.lydlinch.org/meetings.html</a>
4e	Budgetary Controls	Has the Council prepared an annual budget in support of its precept?	Y OB		precept accounts 19.20 Minutes Mtg 20.01.19 item 10.c <a href="https://www.lydlinch.org/meetings.html">https://www.lydlinch.org/meetings.html</a>
4g		Is actual expenditure against the budget regularly reported to the council?	Y OB		<a href="https://www.lydlinch.org/meetings.html">https://www.lydlinch.org/meetings.html</a> Minutes financial reports made at mtg 24.06.19 item 15 16.09.19 item 14.b 20.01.20 item 10.b
4h		Are there any	N		Explanation of significant variances.

		significant unexplained variances in the budget?	OB		
5	Income Controls	Is income properly recorded and promptly banked?	Y OB		cash book only 2 bacs payments received
5a		Does the precept recorded in the cashbook agree to the District Council's Notification?	Y OB		District Council's Notification Cash book
5b		Are security controls over cash adequate and effective?	N/A OB		No cash transactions
6	Petty Cash procedures	Is all petty cash spent recorded and supported by VAT invoices / receipts?	N/A OB		No cash transactions
6a		Is petty cash expenditure reported to the Council?	N/A OB		No cash transactions
6b		Is petty cash reimbursement carried out regularly?	N/A OB		No cash transactions
6c	Payroll Controls	Do salaries paid agree with those approved by Council?	Y OB		(Audit info) Clerk & cash book V (Blue Minutes ) mtgs Mtgs 20.05.19 item 28.b, 24.06.19 item 16.a, 16.09.19 item 14.a, 18.11.19 item 12.a, 20.01.20 item 10.a & 16.03.20 item 10.a.
6d		Are other payments to the Clerk reasonable and approved by the Council?	Y OB		1 payment In lieu of stamps purchased 19.20. Audit info) cash book (Blue file) minutes 16.09.19 14a.
6e		Has PAYE/NIC been properly operated by the Council as an employer?	Y OB		Clerk P60.
7	Asset Controls	Does the Council keep an Assets Register of all material assets owned?	Y OB		Fixed assets

		Is the Register up to date?	Y OB		Fixed asset register cash book 1 disposal & 1 addition during 19.20 (bench Lydlinch)
7a		Does the insurance valuations agree with those on the register?	Y OB		Fixes asset register Insurance. Some items have been purchased historically and have been given a nominal £1.00 asset value but are insured at current replacement cost.
8	Bank Reconciliation	Is there a bank reconciliation for each bank account?	Y OB		Bank Stat Cash book Bank reconciliation
8a		Is the bank reconciliation carried out regularly on the receipt of statements?	Y OB		Bank stat cash book. Reconciliation carried out when statements received monthly
8b		Are there any unexplained balancing entries in any reconciliation?	N OB		Bank reconciliation Cash book Bank stat
9	Year-End procedures	Are year –end accounts prepared on the correct accounting basis?	Y OB		bank Stat cash book AGAR par 2
9a		Do accounts agree with the cashbook?	Y OB		Bank Stat, reconciliation cash book
9b		Is there an audit trail from underlying financial records to the accounts?	Y OB		cash book cross ref. to (payments & receipts). Cheque book . Payment numbers , receipts numbers cheque numbers cross referred.
9c		Where appropriate, have debtors and creditors been properly recorded?	Y OB		bank stat and reconciliation shows no unrepresented cheques at year end there are no outstanding bills for payment at year end.
10	Compliance with the transparency code for smaller Councils	Publish on web site all information in relation to the code:	Y OB		<a href="https://www.lydlinch.org/finance.html">https://www.lydlinch.org/finance.html</a> Published on web site 18/19 : a. all items of expenditure above £100 b. end of year accounts c. annual governance statement d. internal audit report e. list of councillor or member responsibilities

					f. details of public land and building assets g. Minutes, agendas and meeting papers of formal meetings
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