

Herefordshire Association of Local Councils (HALC)

Internal Audit Service

FINAL INTERNAL AUDIT REPORT

Humber, Ford. Stoke Prior Group PC

2017/18

1. Introduction

Herefordshire Association of Local Councils has carried out an end of year Internal Audit review.

2. 2016/17 Internal Audit recommendations

No	Detail	Actioned
1	For the next Audit original invoices and Income documents should be submitted.	Yes

3. Scope of Audit

The scope of the audit covered

3.1 Budgeting

3.2 Accounting records and supporting documents

3.3 Bank Reconciliation

3.4 Investments

3.5 Statement of Accounts

3.6 Standing Orders and Financial Regulations

3.7 Safe and Efficient Arrangements to safeguard Public money

3.8 Employment

3.9 VAT

3.10 Fixed Assets and Equipment

3.11 Risk Management

3.12 Annual Return 2018

4. Findings of the Audit

	Scope	Observation	Pass	Rec
4.1	Budgeting	None	√	N/a
4.2	Accounting records and supporting documents		√	N/a
4.3	Bank Reconciliation	It is made clearer in the minutes that reconciliations have been signed off	√	N/a
4.4	Investments	None	√	N/a
4.5	Statement of Accounts	None	√	N/a
4.6	Standing Orders and Financial Regulation	None	√	N/a
3.7	Safe and Efficient Arrangements to safeguard Public Money	None	√	N/a
3.8	Employment	None	√	N/a

	Scope	Observation	Pass	Rec
3.9	VAT	None	√	N/a
3.10	Fixed Assets and Equipment	None	√	N/a
3.11	Risk Management	None	√	N/a
3.12	Annual return	None	√	N/a

5. Recommendations

5.1 Sign off Bank Reconciliations to be made clearer in the Minutes

6. Annual Return- Internal Control Objective

	Objective	Yes	No	Not Covered
A	Appropriate accounting records have been kept properly through the year	√		
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for	√		
C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	√		
D	The precept or rates requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate	√		
E	Expected income was fully received, based on correct prices, promptly recorded and promptly banked; and VAT was appropriately accounted for	√		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for	√		
G	Salaries to employees and allowances to members were paid in accordance this authority approvals, and PAYE and NI requirements were properly applied	√		
H	Asset and Investments registers were complete and accurate and properly maintained.	√		
I	Periodic and year end bank account reconciliations were properly carried out	√		
J	Accounting statements prepared during the year were prepared on the correct accounting basis,(receipts, and payments or income and expenditure) agreed to the cashbook supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded	√		
		Yes	No	N/a
K	Trust funds(including charitable) The council met its responsibility as a trustee			√

R.A.FORD

On Behalf of HALC Internal Audit Services