



# HOLME VALLEY PARISH COUNCIL

## REPORT OF THE INTERNAL AUDITOR – Year ended 31 MARCH 2018

Internal Auditor ..... *MICHAEL B FOX FOR TORREVELL JENNY LAY*

Date of Audit visit ..... *26 APRIL 2018*

### Checks Undertaken:

Activity	Checked	Comment/Report to Council
Has Council formally approved the end of year accounts? Date and Minute Number checked	YES	To approve 21/5/18
Do those accounts accord with the information given in section 1 of the Annual Return?	YES	
Has Council given members of the public the opportunity to inspect and raise questions on the accounts? Evidence of notice provided?	YES	INSPECTION PERIOD WILL BE 4/6/18 to 13/7/18
Has Council responded positively to issues that were raised in the previous internal audit report?	NA	NONE
Has Council approved the Annual Return by the specified date	YES	To approve 21/5/18
Are significant variances in the Annual Return (section 1) figures explained?	YES	
Has an Asset register been submitted, up to date and concurring with Annual Report (section 1, box 9)?	YES	
Have financial and other risk assessments been undertaken? Date and Minute number checked?	YES	
Has Council undertaken a review of its insurance cover including taking cognisance of advice from its insurers? Date and Minute number checked	YES	
Is there evidence that Council considers what legal powers it is using when contemplating undertaking activities? Date and Minute number checked	YES	
Has Council adopted financial regulations and a standing order to manage contracts for goods and services?	YES	
If Council has indicated that it is a sole trustee of a charity, has a copy of end of year accounts been filed? <i>AR. ONLY</i>	YES	ACCOUNTS NOT REQUIRED. LAND CHARITY 1/0 31/3/17
Is there a Council -Minute recording the precept decision? Date and Minute number checked?	YES	
Has a budget been approved? Date and Minute Number checked?	YES	
Are receipts and payments properly recorded and linked to approvals? Spot checks carried out?	YES	
Has VAT been correctly reconciled in ledgers, linked to invoices and been reclaimed?	YES	
Has a separate record of VAT been kept in the accounts?	YES	

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

*I confirm that in acting as Internal Auditor to Holme Valley 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 Holme Valley Parish Council.*

.....*[Signature]*.....Signed  
.....4 MAY 2018.....Dated