

# Internal Audit

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## **EATON Parish Council**

Year Ending 31 March

2017

**Internal Auditor: Richard Willcocks**

## **Summary Checklist Report**

**This internal audit report is based upon the Association of Local Councils recommended checklist, introduced in 2016, in conjunction with the Practitioners' Guide to Governance and Accountability in Local Authorities.**

**BASIS OF REPORT**

This internal audit report is based upon the National Association of Local Councils (NALC) recommended check-list, introduced in 2016, in conjunction with the Practitioners' Guide to Governance and Accountability in Local Authorities.

The scope of this internal audit is focused on assessing the effectiveness of the Council's internal controls. Where any such controls are found to be deficient, the internal audit will help lead to improvement in those processes.

By applying the principles of internal auditing, outlined in the current Accounts and Audit Regulations and applying the approach to internal audit testing outlined in paragraph 1 above, every effort is made to ensure that all internal audits are conducted with due professional care, integrity and independence. All conclusions derived from the audit are based upon objective and traceable evidence.

***NB: It would be incorrect to view internal audit as the detailed inspection of all records and transactions of the Council in order to detect error or fraud. It is the periodic independent review of a Council's internal controls resulting in an assurance report designed to improve effectiveness and efficiency of the activities and operating procedures under the Council's control. Managing the Council's internal controls should be a day-to-day function of the staff and councilors and not left for internal audit. (Source: Governance and Accountability for Local Councils-A Practitioners' Guide-2014).***

## Internal Audit Summary Checklist Report for EATON Parish Council

Year Ending: 31 March 2017

<b>Name of Council</b>	<b>Eaton Parish Council</b>	<b>Name of Clerk to the Council</b>	<b>Chris Hill</b>
<b>No. Of Councillors</b>	<b>6</b>	<b>Name of RFO (if different)</b>	
<b>Quorum</b>	<b>3</b>	<b>Precept (for audit year)</b>	<b>£17,500 excl. Council Tax Support Grant (CTSG)</b>
<b>Electorate</b>	<b>550 (approx.)</b>	<b>Gross budgeted income</b>	<b>£18,300</b>

<b>KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW.</b>												
	① =Annual Meeting	Adopted	Last Review					Next Review			Annual Review?	Recommendations
			Date	Prepared By	Approved By	Key Changes	On Website	Copy Taken	Due	Key Changes Proposed		
<b>1</b>	<b>Governance</b>											
1.1	Standing Orders	25/02/16	19/05/16 ①	Clerk	2016 Annual Meeting	None	√	√	24/05/17 ①	None	√	
1.2	Financial Regulations	25/02/16	19/05/16 ①	Clerk	2016 Annual Meeting	None	√	√	24/05/17 ①	None	√	
1.3	Committee Terms of Reference											
1.4	Risk Assessment	19/05/16	19/05/16 ①	Clerk	2016 Annual Meeting	None	√	√	24/05/17 ①	None	√	
1.5	Statement of Internal Control	25/02/16	19/05/16 ①	Clerk	2016 Annual Meeting	None	√	√	24/05/17 ①	None	√	
1.6	Complaints Procedure	Nov-07	19/05/16 ①	Clerk	2016 Annual Meeting	None	√	√	24/05/17 ①	None	√	
1.7	Code of Conduct	26/07/12	19/05/16 ①	Clerk	2016 Annual Meeting	None	√	√	24/05/17 ①	None	√	
1.8	Equal Opportunities	20/03/17	20/03/17	Clerk	Council	Initial policy	√	√	24/05/17 ①	None	√	
1.9	Reserves Policy	×					×					Consider adopting a Reserves Policy (as per template supplied)
<u>1.10</u>	Model Publication Scheme/Fol	√				Reviewed as and when necessary	√					

## Internal Audit Summary Checklist Report for EATON Parish Council

Year Ending: 31 March 2017

1. Book-Keeping				Comments & Recommendations
1.1	Ledger maintained & up to date?	Yes	<del>No</del>	The accounts are balanced monthly and are up to date to the financial year-end.
1.2	Arithmetic correct?	Yes	<del>No</del>	Checks of the computerised accounting system confirmed that the cashbook and other accounts arithmetic were correct.
1.3	Evidence of internal control?	Yes	<del>No</del>	<ul style="list-style-type: none"> <li>• Internal audit</li> <li>• Risk assessment policy</li> <li>• Statement of internal control</li> <li>• Budgetary control and monitoring</li> <li>• Bank reconciliation review by Council</li> </ul>
1.4	VAT evidence, recording and reclaimed?	Yes	<del>No</del>	<p>The Council is able to recover VAT through the Local Authorities and Similar Bodies Scheme.</p> <p>A claim to HMRC, for repayment of VAT, is made as when there is a significant amount to reclaim, which is normally annually.</p> <p>The last repayment claim was made in April 2017, covering the period 01/04/16 to 31/03/17 for £980.46</p> <p>Testing indicated that VAT on income and expenditure has been correctly applied.</p> <p>There has not been a VAT inspection since the current Clerk's appointment. It is not known if any inspections occurred prior to this.</p>
1.5	Payments in the ledger supported by invoices, authorised & minuted?	Yes	<del>No</del>	See Detailed schedule in Compliance Testing Report
1.6	Is S137 expenditure separately recorded and within statutory limits?	Yes	<del>No</del>	A separate S137 account is maintained in the cash book to record S137 expenditure.
1.7	Is S137 expenditure of direct benefit to the electorate?	Yes	<del>No</del>	All S137 expenditure incurred in the current financial year was in respect of activities relevant to the parish.

2. Due Process				Comments & Recommendations
2.1	Standing Orders adopted since 2010?	Yes	<del>No</del>	See: 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW schedule.
2.2	Standing Orders reviewed at Annual Meeting?	Yes	<del>No</del>	See: 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW schedule.
2.3	Financial Regulations adopted?	Yes	<del>No</del>	See: 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW schedule.
2.4	Financial Regulations properly tailored to Council?	Yes	<del>No</del>	The current Financial Regulations are based on the current NALC model Standing Orders and Financial Regulations, adapted to suit the specific needs of the Council.
2.5	Equal Opportunities policy adopted?	Yes	<del>No</del>	See: 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW schedule.
2.6	RFO appointed?	Yes	<del>No</del>	Chris Hill was appointed as Clerk to the Council in January 2007, which included responsibility as the RFO.

## Internal Audit Summary Checklist Report for EATON Parish Council

Year Ending: 31 March 2017

2. Due Process				Comments & Recommendations
2.7	List of member's interests held?	Yes	<del>No</del>	The Clerk maintains and updates the list of member's interest as required and forwards details to Melton Borough Council.
2.8	Agendas signed, informative and displayed with 3 clear days' notice?	Yes	<del>No</del>	The clerk prepares and signs the council meeting agenda, which lists matters for discussion and is posted on the Council's website and all village notice boards. NB: the signed agendas are those posted on village notice boards.
2.9	Purchase orders raised for all expenditure?	Yes	No	Financial Regulations determine how commitment to purchase is made (see 2.10) Documentation in support of expenditure commitments is raised by the Clerk wherever possible and practicable
2.10	Purchasing authority defined in Financial Regulations?	Yes	<del>No</del>	The Financial Regulations stipulate that: <ul style="list-style-type: none"> <li>• over £700, the authority to purchase must be authorised by the Council</li> <li>• Under £700; can be authorised by the Clerk in conjunction with the Council Chair.</li> <li>• For contracts exceeding £2,500, tender rules apply.</li> </ul> No tenders were issued in 2016-17.
2.11	Legal powers identified in minutes and/or ledger?	Yes	<del>No</del>	Whilst the applicable legal power is not specifically noted in the minutes or the accounts, it is the responsibility of the Clerk to ensure that the Council applies the correct legal power.
2.12	Committee terms of reference exist and have been reviewed?	Yes	<del>No</del>	N/A. No committees of council.

3. Risk Management				Comments & Recommendations
3.1	Does a scan of the minutes identify any unusual financial activity?	Yes	No	Minutes are prepared for all meetings of the Council, which meets 9 times per annum. Minutes are uploaded onto the Council's website following approval at a subsequent Council meeting. No unusual financial activity was found in the minutes reviewed.
3.2	Is an annual risk assessment carried out?	Yes	<del>No</del>	The Council has a risk assessment policy in place covering all main areas of risk. See: 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW schedule.
3.3	Is Insurance cover appropriate and adequate?	Yes	<del>No</del>	The insurance is renewed annually on 1st June. Insurance cover is currently placed with specialist brokers Came & Co, who insure through Hiscox for all insurances. A 3-year contract with Came & Co was taken out in 2016, which expires on 31/05/19. A copy of the current insurance policy is maintained on the Council's website.
3.4	Evidence of annual insurance review?	Yes	<del>No</del>	A competitive review is undertaken by the Clerk prior to renewal.

## Internal Audit Summary Checklist Report for EATON Parish Council

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3. Risk Management				Comments & Recommendations
3.5	Internal financial controls documented and evidenced?	Yes	<del>No</del>	The Council has approved an initial Statement of Internal Control. See: 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' schedule. In addition, effective and acceptable financial control procedures are operative as stipulated in the Financial Regulations.
3.6	Minutes initialled, each page identified and overall signed?	Yes	<del>No</del>	Minutes of all Council meetings are initialled by the chair of the meeting. Each page of the minutes is identified by a unique page number, a unique reference number and all minutes are signed by the meeting chair and dated.
3.7	Regular reporting and minuting of bank balances?	Yes	<del>No</del>	Bank balances are presented to Council at each meeting as part of the financial reporting and are minuted.
3.8	S137 expenditure minuted?	Yes	<del>No</del>	All individual S137 expenditure is listed and identified separately in the minutes.

4. Budget				Comments & Recommendations
4.1	Annual budget prepared to support precept?	Yes	<del>No</del>	A detailed budget is prepared annually by the Clerk.
4.2	Has budget been discussed and adopted by Council?	Yes	<del>No</del>	The budget for the financial year being audited was reviewed and approved by the Council at its January 2016 meeting (minute 16/962).
4.3	Any reserves earmarked?	Yes	No	The Council had nil earmarked reserves as at 31 March 2017: General (free) reserves at the financial year-end were £6,433.96, representing 37% of the 2016-17 precept of £17,500.
4.4	Any unexplained variances from budget?	Yes	<del>No</del>	All explained as per the Annual Return and reports to Council.
4.5	Precept demand correctly minuted?	Yes	<del>No</del>	The approved precept demand of £17,500 was forwarded to Melton Borough Council by the deadline, was correctly minuted and excluded any grant (CTSG).

5. Payroll - Clerk				Comments & Recommendations
5.1	Contract of employment?	Yes	<del>No</del>	The Clerk received a combined contract of employment and job description following appointment in 2007.
5.2	Tax code issued/contracted out?	Yes	<del>No</del>	The Clerk is remunerated through the payroll and has an applicable tax code.
5.3	PAYE/NI evidence?	Yes	<del>No</del>	The payroll confirmed that the Clerk's salary was subject to PAYE and NI.
5.4	Has Council approved the salary paid?	Yes	<del>No</del>	The Council's payroll is outsourced to Ladywell Accounting Services, for which the Clerk is responsible for preparing the monthly input. The Clerk receives a net monthly payment, for which Council approve the salary payment on the expenditure payment approvals list. The Clerk's salary is approved within the setting of the annual budget and is based on an agreed fixed rate per month.

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5. Payroll - Clerk				Comments & Recommendations
5.5	Other payments reasonable and approved by Council?	Yes	No	Other than the fixed monthly salary payment, no other remuneration or payments are made to the Clerk. The Council has registered for pension's auto enrolment, but because of the applicable salary, the Clerk is not obliged to compulsory enrol.

6. Payroll - Other				Comments & Recommendations
6.1	Contracts of employment?	Yes	No	N/A as the Clerk is responsible for all the financial and administrative affairs of the Council.
6.2	Does the Council have employers' liability cover?	Yes	No	The Council has employer's liability cover of £10M.
6.3	Tax code(s) issued?	Yes	No	N/A
6.4	Minimum Wage paid?	Yes	No	The Clerk's remuneration exceeds both the applicable Minimum Wage and Living Wage.
6.5	Disciplinary, Grievance & Complaints procedures in place?	Yes	No	Disciplinary and grievance procedures are included in the Clerk's contract of employment. The Complaints Policy is on the website. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.

7. Asset Control				Comments & Recommendations
7.1	Does the Council keep a register of all material assets owned?	Yes	No	The Clerk is responsible for maintaining the asset register on an Excel spreadsheet.
7.2	Is the asset register up to date?	Yes	No	The asset register was up to date as at the financial year-end.
7.3	Value of individual assets included?	Yes	No	A minimum value of £500 is applicable for an asset to be listed on asset register. Assets above this value are listed separately.
7.4	Inspected for risk and health and safety?	Yes	No	Annual inspection of the Council assets (mainly at the cemetery) by councillors. Ongoing inspection of the Council's assets by the councillors. There is no play equipment in the parish that the Council has responsibility for.

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8. Bank Reconciliation				Comments & Recommendations
8.1	Is there a bank reconciliation for each account?	Yes	<del>No</del>	Reconciliations are undertaken for the bank accounts held by the Council: <ul style="list-style-type: none"> <li>• HSBC (current) Account; bank statements received monthly. The main account for cheque payments and receipts.</li> <li>• HSBC Business Money Manager account; bank statements received quarterly. Used for cash deposits.</li> </ul>
8.2	Reconciliation carried out on receipt of statement?	Yes	<del>No</del>	All bank accounts are reconciled individually on a quarterly basis, as a minimum.
8.3	Any unexplained balancing entries in any reconciliation?	Yes	<del>No</del>	All balancing entries fully explained.
8.4	Is the bank mandate up to date?	Yes	<del>No</del>	The HSBC bank mandate was updated and approved by the Council on 23/07/15, nominating 4 Council members as authorised signatories i.e. Michelle Whiston, Marcus Hardy, Audrey Cawthorn and Alan Hewson. The Clerk is an approved cheque signatory but would only sign cheques if there were an urgent requirement to do so i.e. an emergency. The Clerk is also authorised to communicate direct with the bank for administrative purposes e.g. to bank cheques. Any 2 of the nominated signatories are required to sign cheques. Alan Hewson resigned from the Council in April 2016 and the Clerk has requested the bank to remove this councillor from the mandate, but to date has had no response. All remaining 3 Council signatories on the bank mandate, were still Council members at the end of the current financial year.

9. Year-End Procedures				Comments & Recommendations
9.1	Year-end accounts prepared on correct accounting basis?	Yes	<del>No</del>	Day to day and year-end accounts are prepared on a Receipts and Payments basis.
9.2	Bank statements and ledger reconcile?	Yes	<del>No</del>	A full reconciliation of each bank statement to the corresponding account in the ledger as at 31 <sup>st</sup> March was prepared and reviewed and approved by the Council on 24/04/17.
9.3	Underlying financial trail from records to presented accounts?	Yes	<del>No</del>	The manual (Excel spreadsheet) accounting system provides a satisfactory audit trail to the underlying financial records.
9.4	Where applicable, debtors and creditors properly recorded?	Yes	<del>No</del>	Although not required to be recorded in the Receipts and Payments Accounts (i.e. cash based accounts), no outstanding debtors or creditors were identified at the financial year-end.
9.5	Has Council agreed, signed and minuted sections 1 & 2 of the Annual Return?	Yes	<del>No</del>	Section 1-Annual Governance Statement signed by the Council chair on 24/04/17. Section 2-Accounting Statements signed by the Council chair on 24/04/17.



## Internal Audit Summary Checklist Report for EATON Parish Council

Year Ending: 31 March 2017

10. Miscellaneous				Comments & Recommendations
10.1	Have points raised at the last internal audit been addressed?			
	<i>Ref</i>	<i>Action Recommended</i>		
		<i>That where the Council receives grant aid for a specific purpose, the Council should consider ring fencing the grant received, so that expenditure financed from the grant can be set against it in the accounts.</i>	Yes	No  <b><u>CURRENT STATUS:</u></b> <b>√ TO BE ACTIONED AS RECOMMENDED BY THE CLERK, WHEN APPLICABLE.</b>
10.2	Has the Council adopted a Code of Conduct since July 2012?		Yes	No See: 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW schedule.
10.3	Is eligibility for the General Power of Competence properly evidenced?		Yes	No N/A. The Council is not yet eligible for this particular power.
10.4	Are all electronic files backed up?		Yes	No Finance and admin files are backed up continually to an external drive in the Clerk's office. .  <b><u>RECOMMENDATION:</u></b> <b>That priority is given to having a remote back up facility for the Councils electronic files, to avoid a potential catastrophic loss of data.</b>
10.5	Do arrangements for the public inspection of records exist?		Yes	No See the 'Freedom of Information' section on the Council's website. Notice of audit displayed as per external audit instructions. Outside of this period, inspection of records can be undertaken by prior appointment.

11. Charities				Comments & Recommendations
11.1	Charities reported and accounted separately?		Yes	No Eaton Parish Council and the Clerk are listed as the 2 trustees of the Herbage charity (reg. no. 215457) <b>and as such the Council should be considered as a custodian trustee of this charity.</b> The Clerk, acting in a voluntary capacity, is responsible for the administration of the charity (as Clerk to the Council). The charity owns 2 pieces of land in the parish, which is rented out for herbage at annual rent of £104. Income from the charity is distributed to the elderly in the parish.
11.2	Have the Charity accounts been separately audited?		Yes	No Because the charity's income is below the £10k threshold, audit of the accounts is not required.
11.3	Have the Charity accounts and Annual Return been filed within the legal time limits?		Yes	No <b>At the date of this draft report, the accounts and annual return for the year ending 31/03/16 were 96 days overdue.</b>

## Internal Audit Summary Checklist Report for EATON Parish Council

Year Ending: 31 March 2017

12. Burial Authorities				Comments & Recommendations
12.1	All money received corresponds with the number of burials/cremations recorded and memorial permits issued?	Yes	<del>No</del>	Effective controls are in place to ensure that internment fees received reconcile to the internments recorded and permits issued.
12.2	Are fees levied in accordance with the Council's approved scale of fees and charges?	Yes	<del>No</del>	The scale of fees is listed on the Council website and in a separate booklet. Fees are reviewed annually by the Council for approval at the May Annual Meeting.
12.3	Have all statutory books been kept safe and up to date? If electronic copies are held, are these backed up regularly?	Yes	<del>No</del>	Statutory books kept in the Clerk's office. Electronic copies have also been maintained since 2000.
12.4	Do all internment of ashes have a certificate of cremation?	Yes	<del>No</del>	A certificate of cremation is requested in all cases for all internments in the cemetery.
12.5	Have the necessary permits, permissions, and transfer of Exclusive Burial Right (EBR) been completed correctly, documented and approved?	Yes	<del>No</del>	Training has been received by the Clerk from the Institute of Cemetery and Crematoria Management (ICCM) and their guidance and templates are applied.

13. Income Controls				Comments & Recommendations
13.1	Is income properly recorded and promptly banked?	Yes	<del>No</del>	Receipts (acknowledgments) are issued for payments received, where applicable. Cash and cheques are banked as and when any are received. Outside of the precept, bank interest and the VAT reclaim, the income arises from different sources e.g. rental income, fees, donations and grants. Normally the Council does not receive any cash income, other than for allotment rents and cemetery fees.
13.2	Does the precept recorded agree to the Council Tax authority's notification?	Yes	<del>No</del>	The precept and CTSG were received in the following instalments and recorded in the accounts: April 2016: £8,750.00 (50.0% of annual precept), + £128.97 (50.0% CTSG). September 2016: £8,750.00 (50.0% of annual precept), + £128.97 (50.0% CTSG). The total precept received for 2016-17 was £17,500.00, as per the Melton Borough Council notification, plus a total CTSG payment of £257.94.
13.3	Are security controls over cash adequate and effective?	Yes	<del>No</del>	Prior to banking, cash and cheques are kept in a locked petty cash tin in a locked cupboard in the Clerk's house.

14. Petty Cash				Comments & Recommendations
14.1	Is all petty cash spent recorded and supported by VAT receipts where applicable?	Yes	<del>No</del>	A petty cash float of £100 is operative to cover incidental and out of pocket expenses. VAT receipts are obtained wherever possible. Petty cash expenditure appears as a separate item on the Cheque Listing report.
14.2	Is petty cash expenditure reported to Council?	Yes	<del>No</del>	Petty cash expenditure is reported to a Council meeting for approval, as and when..
14.3	Is petty cash reimbursement carried out regularly?	Yes	<del>No</del>	The petty cash float is reimbursed (topped up) as and when required.

## Internal Audit Summary Checklist Report for EATON Parish Council

Year Ending: 31 March 2017

Transaction Spot Check						
Check No.	1	2	3	4	5	6
<b>Transaction type</b>	Purchase invoice	Purchase invoice	Purchase invoice	Purchase invoice	Payroll	Remittance
<b>Supplier/Customer</b>	Burnt Oak Developments	MS Tree Care	Eon	Grant Thornton	Clerk	HMRC
<b>Invoice/Transaction No.</b>	699	No number	070924	8591741	-	16589
<b>Invoice/Transaction Date</b>	31/05/16	10/07/16	01/12/16	20/09/16	Nov-16	15/04/16
<b>Goods/Services Supplied</b>	Churchyard mowing	Tree work	Street lighting electricity charges	External audit fees	monthly pay	VAT repayment
<b>Ledger Date</b>	30/06/16	23/08/16	30/12/16	30/09/16	23/11/16	19/04/16
<b>Ledger Reference</b>	16/887	16/903	16/937	16/918	16/930	16/116
<b>Item/Budget Heading</b>	13	14	25	20	11	9
<b>Payment Method</b>	Internet banking	cheque	Internet banking	Internet banking	Internet banking	BACS
<b>Ref/Cheque No.</b>	n/a	100204	n/a	n/a	n/a	n/a
<b>Authorised By</b>	Council	Council	Council	Council	Council	Clerk
<b>Order Minute Ref/Signed</b>	-	-	-	-	-	-
<b>Delivery Evidence</b>	Visual evidence	Visual evidence	Visual evidence	Agreed fee rate	Clerk paid	Paid into bank
<b>Payment Minute Ref</b>	16/2042	16/2068	17/2094	16/2068	16/2081	16/2029
<b>Insurance Value</b>	n/a	n/a	n/a	n/a	n/a	n/a
<b>Payments Date</b>	27/06/16	01/09/16	15/12/16	26/09/16	23/11/16	19/04/16
<b>Payment Value</b>	£360.00	£400.00	£144.72	£120.00	£338.62	£1417.54
<b>Bank Account Paid From/In</b>	Current a/c	Current a/c	Current a/c	Current a/c	Current a/c	Current a/c
<b>Statement No.</b>	82	87	92	87	91	78
<b>Statement Value</b>	£360.00	£400.00	£144.72	£120.00	£338.62	£1417.54
<b>Timely Payment</b>	√	√	√	√	√	√
<b>VAT Recorded</b>	£1518.00	£0 (VAT exempt)	£0 (not VAT reg.)	£0 (VAT exempt)	n/a	£0 (VAT exempt)
<b>S137 Recorded in Ledger</b>	n/a	n/a	n/a	n/a	n/a	n/a
<b>S137 Minuted</b>	n/a	n/a	n/a	n/a	n/a	n/a
<b>Notes</b>		440 v 400				
<b>Pass</b>	√	√	√	√	√	√

## Internal Audit Summary Checklist Report for EATON Parish Council

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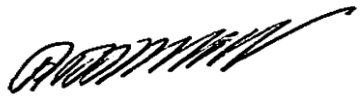
### Any further comments

From experience, it is expected that when undertaking an initial internal audit, several recommendations will need to be made. Such recommendations are then presented to the Council with the aim of improving the existing level of internal control, rather than implying that any inherent and significant weaknesses exist. Eaton Parish Council fits into this category i.e. there are a few Opportunities for Improvement (OFI's) recommendations made, which primarily relate to policies, procedures and documentation, rather than financial matters. Overall, the accounts and other records of the Council are maintained to a very satisfactory level and this report reflects positively on the quality and standard of work of the Clerk to the Council.

The overall internal audit assurance rating is: **GOOD**

### Acknowledgments

The help and co-operation of Chris Hill, Clerk to the Council is much appreciated by the internal auditor.

<b>Internal audit carried out by</b>	(signed) 	(print) <b>Richard Willcocks</b>
<b>Audit type (delete as appropriate)</b>	<del>INTERIM</del> <b>ANNUAL</b>	
<b>Date</b>	<b>07/05/2017</b>	

### For internal auditor's use only

<b>Section 4 of Annual Return form completed and signed</b>	<b>03/05/2017</b>
<b>Internal audit report sent to Council</b>	<b>07/05/2017</b>

**Section 2: Compliance Testing Report for EATON Parish Council**

**Year Ending: March 2017**

<b>ANNUAL RETURN</b>		<b>Year Ending 31March 2016</b>	<b>Year Ending 31March 2017</b>
<b>1</b>	<b>Balances brought forward</b>	<b>£ 5,339</b>	<b>£ 7,604</b>
<b>2</b>	<b>Annual precept</b>	<b>£ 16,500</b>	<b>£ 17,500</b>
<b>3</b>	<b>Total other receipts</b>	<b>£ 4,616</b>	<b>£ 3,109</b>
<b>4</b>	<b>Staff costs</b>	<b>£ 4,727</b>	<b>£ 5,078</b>
<b>5</b>	<b>Loan interest/capital repayments</b>	<b>£ 0</b>	<b>£ 0</b>
<b>6</b>	<b>Total other payments</b>	<b>£ 14,124</b>	<b>£ 16,701</b>
<b>7</b>	<b>Balances carried forward</b>	<b>£ 7,604</b>	<b>£ 6,434</b>
<b>8</b>	<b>Total cash and investments</b>	<b>£ 7,604</b>	<b>£ 6,434</b>
<b>9</b>	<b>Total fixed assets and long term assets</b>	<b>£ 36,152</b>	<b>£ 40,766</b>
<b>10</b>	<b>Total borrowings</b>	<b>£ 0</b>	<b>£ 0</b>
<b>11</b>	<b>Section 4 Annual return figures completed and cross-referenced?</b>	<b>31/03/16</b>	<b>07/05/17</b>