

	ANNUAL PARISH MEETING (APM)	Y	
	END OF YEAR NOTICE	Y	
	REVIEWED & ACTED ON IA+EA COMMENTS		I/A 2018 COMMENTS NOTED, THERE DOES'T SEEM TO HAVE BEEN ANY ACTION TAKEN ON SOME ITEMS RAISED. - WORKING HOURS
	OTHER		
D	THE ANNUAL PRECEPT REQUIREMENT RESULTED FROM AN ADEQUATE BUDGETARY PROCESS; PROGRESS AGAINST THE BUDGET WAS REGULARLY MONITORED; AND RESERVES WERE APPROPRIATE.		
	BUDGET	Y	
	BUDGET APPROVED	Y	
	PRECEPT	Y	
	BUDGET MONITORED	Y	
	RESERVES ADEQUATE	Y	THE PARISH COUNCIL SHOULD NOTE THE "STATUTORY GUIDANCE ON LOCAL GOVERNMENT INVESTMENTS (3RD EDITION)" WHICH COMMENCED ON 1 APRIL 2018.
E	EXPECTED INCOME WAS FULLY RECEIVED, BASED ON CORRECT PRICES, PROPERLY RECORDED AND PROMPTLY BANKED; AND VAT APPROPRIATELY ACCOUNTED FOR.		
	INCOME FULLY RECEIVED	Y	
	SUPPORTING PAPERWORK	Y	
	VAT FULLY CLAIMED	Y	
	INCOME BANKED PROMPTLY	Y	
	CASH BOOK DATE	Y	
F	PETTY CASH PAYMENTS WERE PROPERLY SUPPORTED BY RECEIPTS, ALL PETTY CASH EXPENDITURE WAS APPROVED AND VAT APPROPRIATELY ACCOUNTED FOR.		
	PETTY CASH BOOK	NA	
	PAYMENTS		
	RECEIPTS		
	VAT CLAIMED		
G	SALARIES TO EMPLOYEES AND ALLOWANCES TO MEMBERS WERE PAID IN ACCORDANCE WITH COUNCIL APPROVALS, AND PAYE AND NI REQUIREMENTS WERE PROPERLY APPLIED.		
	EMPLOYEE FORMS (E.G. P60, P45)	Y	
	HMRC RTI	Y	
	EMPLOYEE PAY SLIPS	Y	
	PAYE/NI DISPENSATION	NA	
	OTHER EMPLOYEES	NA	
	CLERK/RFO EMPLOYED	Y	
	PAYMENTS TO HMRC	Y	
	EMPLOYMENT CONTRACTS	Y	
	PROOF OF SALARY	Y	
	WORKPLACE PENSION	Y	
	ANNUAL APPRAISALS		NO EVIDENCE OF AN ANNUAL APPRIASAL. THE COUNCIL SHOULD ENSURE THAT APPROPRIATE STAFF APPRAISALS ARE CARRIED OUT. ESPECIALLY AS IT APPEARS STAFF ARE REGULARY WORKING IN EXCESS OF CONTRACTED HOURS.
H	ASSET AND INVESTMENTS REGISTERS WERE COMPLETE AND ACCURATE AND PROPERLY CARRIED OUT.		
	ASSETS LIST	Y	
	INSURANCE	Y	
	REVIEWED AS IN S/O	Y	
I	PERIODIC AND YEAR-END BANK ACCOUNT RECONCILIATIONS WERE PROPERLY CARRIED OUT.		
	PERIODIC BANK RECS	Y	
	YEAR END BANK REC	Y	
J	ACCOUNTING STATEMENTS FOR THE YEAR WERE PREPARED ON THE CORRECT ACCOUNTING BASIS (R&P OR I&E), AGREED TO THE CASH BOOK, WERE SUPPORTED BY AN ADEQUATE AUDIT TRAIL FROM UNDERLYING RECORDS, AND WHERE APPROPRIATE DEBTORS AND CREDITORS WERE PROPERLY RECORDED.		
	I&E / R&P	R&P	
	MATCH CASH BOOK	Y	
	DEBTORS	NA	
	CREDITORS	NA	
	O/S	Y	
	AUDIT TRAIL	Y	
K	TRUST FUNDS (INCLUDING CHARITABLE) THE COUNCIL MET ITS RESPONSIBILITIES AS A TRUSTEE.		
	CHARITY RETURNS	Y	
	TRUST DEED		NOT CHECKED AT THIS I/A
	MEETINGS		THE COUNCIL SHOULD ENSURE THAT THE TRUST MEETS THE REQUIRED NUMBER OF TIMES DURING THE YEAR
	TRUSTEES	Y	THE TRUSTEES LIST WITH THE CHARITY COMMISSION IS BEING UPDATED
	ACCOUNTS	Y	NO FUNDS HELD
	INDEPENDENT INSPECTION	NA	BELOW £25K THRESHOLD FOR REQUIRED INSPECTION

Signed:
(Internal Auditor)

THRIPLow PARISH COUNCIL

SECTION		IN PLACE	NOTES	PARISH COUNCIL / INTERNAL AUDITOR ACTIONS
	ANNUAL RETURN	Y	IN DRAFT	
	FIGURES CORRECT	Y		
	TRANSPARENCY CODE (£25K)	NA	RECEIPTS AND PAYMENTS OVER £25K FOR FY19	
A	APPROPRIATE BOOKS OF ACCOUNT HAVE BEEN KEPT PROPERLY THROUGHOUT THE YEAR.			
	CASH BOOK	Y		
	UPDATED REGULARLY	Y		
	S137 COLUMN	Y		
	SALARIES COLUMN	Y		
	SIGNED AT YEAR END	Y		
	INDIVIDUAL ENTRIES	Y		
	VAT COLUMN	Y		
	NET/ GROSS / VAT	Y		
B	THE COUNCIL'S FINANCIAL REGULATIONS HAVE BEEN MET, PAYMENTS WERE SUPPORTED BY INVOICES, ALL EXPENDITURE WAS APPROVED AND VAT WAS APPROPRIATELY ACCOUNTED FOR.			
	FINANCIAL REGS	Y		
	INVOICES	Y		
	CHEQUES SIGNED AS IN F/R	Y	INVOICES COULD BE INITIALED BY SIGNATORIES/FO TO DEMONSTRATE THAT THEY HAVE BEEN CHECKED AND ARE AS PRESENTED TO THE MEETING.	
	APPROVED IN MINS	Y		
	S137 AMOUNT	Y	S137 DONATION FOR CHURCHYARD CONSERVATION PROJECT GIFT FOR LONG STANDING COUNCILLOR - SEE BELOW	THE PARISH COUNCIL SHOULD CONSIDER THE ADVICE FROM NALC ABOUT PARISH COUNCILS GIVING FINANCIAL ASSISTANCE TOWARDS THE AFFAIRS OF THE CHURCH (L01-18)
	OTHER		D EASTHOPE/VB TROPHIES - THERE DOES NOT APPEAR TO BE PRIOR APPROVAL TO ORDER BY THE PARISH COUNCIL IN THE MINUTES. THERE IS NO POWER FOR THE PARISH COUNCIL TO SPEND ON GIFTS FOR LONG SERVING COUNCILLORS. CLLR RICHMAN PRINTING REIMBURSEMENT - NO EVIDENCE OF PRIOR APPROVAL IN MINUTES FOR EXPENDITURE COUNCILLORS DO NOT APPEAR TO BE DECLARING INTERESTS WHERE THEY ARE BEING PAID/REIMBURSED, OR WHERE THE SCOPE OF WORKS/CONTRACTS ARE AGREED. OC MACKAY - REGISTER OF INTERESTS FORM DOES NOT REFERENCE CONTRACT WITH PARISH COUNCIL FOR MINOR WORKS IN THE PARISH.	THE PARISH COUNCIL SHOULD SEEK GUIDANCE ABOUT ITS POWERS AND ENSURE IT ONLY ACTS WHERE IT HAS THE POWER TO DO SO. THE PARISH COUNCIL SHOULD ENSURE THAT ALL ORDERS ARE PLACED WITH THE PRIOR APPROVAL OF THE COUNCIL. OTHERWISE THE COUNCIL MAY BE ACTING IN BREACH OF ITS FINANCIAL REGULATIONS COUNCILLORS SHOULD BE MINDFUL OF THE COUNCIL'S CODE OF CONDUCT AND THE LOCALISM ACT 2011 IN RELATION TO PECUNIARY INTERESTS AND REGISTRATION OF INTERESTS. FAILURE TO COMPLY COULD LEAVE COUNCILLORS VULNERABLE TO COMPLAINT.
C	THE COUNCIL ASSESSED THE SIGNIFICANT RISKS TO ACHIEVING ITS OBJECTIVES AND REVIEWED THE ADEQUACY OF ARRANGEMENTS TO MANAGE THESE.			
	STANDING ORDERS	Y		
	RISK ASSESSMENT POLICY	Y		
	COMPLAINTS POLICY	Y		
	PUBLICATION SCHEME (FOI)	Y		
	OTHER POLICIES	Y		
	CODE OF CONDUCT	Y		
	DECLARATION OF INTEREST		MEMBER DECLARATIONS? ESPECIALLY WHEN PAYMENTS MADE TO COUNCILLORS?	
	ROSPA/ASSETS CHECKS	Y		
	AGENDAS	Y		
	MINUTES	Y	EXTRAORDINARY MINUTES OF 22 NOVEMBER NOT SIGNED/DATED ON LAST PAGE. AMMENDMENTS TO THE MINUTES NOT CARRIED OUT. THE MINUTES SHOULD BE AMMENDED TO REFLECT THE APPROVED CHANGES THERE ARE A NUMNER OF MINOR CHANGES TO THE MINUTES THAT INCLUDE TYPOS AND MINOR GRAMATICAL CHANGES. THESE COULD BE NOTED TO THE CLERK OUTSIDE THE MEETING. THE APPROVAL OF THE MINUTES IS INTENDED TO APPROVE THE ACCURACY OF THE CONTENT NOT INCONCEQUENTIAL ERRORS. THE APPROVAL OF THE MINUTES IS NOT FOR USE TO BELITTLE THE CLERK IN PUBLIC.	THE MINUTES SHOULD BE AMMENDED TO REFLECT THE APPROVED CHANGES. THIS SHOULD BE DONE BY STRIKING OUT THE SECTIONS TO BE CHANGED AND THE CORRECTION HAND WRITTEN AND INITIALED BY THE CHAIRMAN.
	ANNUAL PC MEETING (AGM)	Y		