

**AUDITORS REPORT TO THE MEMBERS OF:-  
STAUNTON PARISH COUNCIL**

31/03/19

	Y/N N/A		COMMENTS
1 a	Y	Is the cashbook maintained and up to date	
b	Y	Is the cashbook arithmetic correct	
c	Y	Is the cashbook regularly balanced and reconciled to the bank	
2 a	Y	Have Standing Orders and Financial Regulations been formally adopted	
b	Y	Are Standing Orders and Financial Regulations regularly reviewed	
c	Y	Has an RFO been appointed with specific duties	
d	Y	Have items or services above a de minimis amount been competitively purchased	
e	N	Has the Clerk authority to spend in emergencies	None
		From what level are quotes required	over £100
		From what level are tenders required	over £100
3 a	Y	Are payments in the cashbook supported by invoices, authorised and minuted	
b	Y	Has VAT on payments been identified, recorded and reclaimed	
c	Y	Is S137 expenditure separately recorded and within statutory limits	
d	Y	Is S137 expenditure separately minuted as such	
e	Y	Is the signing authority two or more councillors	
f	N	Is the Clerk a signatory	
g	Y	Are the counterfoils initialled by the signatories	
h	Y	Are invoices vouched to payments	
4 a	Y	Is there a procedure in place for the regular audit of internal controls	
b	Y	Has a member of the Committee been appointed internal internal auditor	Chairman
c	N	Does he have a specific programme and does he report to meetings	Quarterly
5 a	N	Does scanning of the minutes identify any unusual activity	
b	Y	Is the annual risk assessment minuted	
c	Y	Is insurance cover appropriate and adequate	
d	Y	Are internal financial controls documented and regularly reviewed.	
6 a	Y	Has the Council prepared an annual budget in support of its precept	
b	N	Is actual expenditure against budget regularly reported to the Council	Too small
c	N/A	Are there any significant unexplained variances from budget	