

**YEAR END REPORT BY THE INTERNAL AUDITOR
FINANCIAL YEAR ENDING 31 MARCH 2018**

Internal Auditor's Certification to Cleator Moor Town Council

I confirm I have, on the 30th April 2018 undertaken an internal audit for the period 1st October 2017 - 31st March 2018(second half of the financial year) (in accordance with the Account and Audit Regulations (England) 2016 and in accordance with the Council's approved audit plan and incorporating any new requirements as outlined in "Governance and Accountability for Local Councils" A Practitioners' Guide (England) March 2018

This report supplements the information reported in the first half -year audit.
The items listed below were all checked. Notes follow the headings where the items were not completed during the first half -year council business.

1. Proper Bookkeeping

2. Standing Orders/Financial Regulations. Responsible Financial Officer

The Council at the meeting held on 13th March 2018 – Minute No. 047/18 received draft documents and they were approved and adopted.

3. Invoice procedure

A random check was made of invoices paid in the period.

Significant items as below in excess of £2500 requiring to adhere to Financial Regulations were fully compliant. The council adheres to the principle of best value.

| | | | |
|-------------|--------|----------|----------|
| Vn. No. 114 | Broxap | Planters | £5088.40 |
|-------------|--------|----------|----------|

4. VAT

Vat has been recorded and the correct sums have been promptly reclaimed quarterly.

The final quarter terminating on 31st March 2018 bringing the total reclaim in the year 1st April – 31st March - £9372.06 which has been verified by the reconciliation in the cashbook.

5. Sct 137 Payments

Cleator Moor Town Council is a General Power of Competence (GPC) Council and this negates the need to use Sct 137, as GPC is the Power of first resort.

6. Risk Management

The Comprehensive Risk Assessment documents were prepared in the financial year and received for approval at the meeting held on 10th April 2018 and subsequently adopted Minute No. 064/18

7. Internal Financial Controls

The internal financial controls are fully documented and were received and approved by the council at the meeting held on 10th April 2018 – Minute. No 069/18

8. Register of Interest

Members complied with the requirement to complete the register at the appropriate time.

Subsequently members duly declare interests at meetings and update their entries in the register as necessary.

9. Budgetary Control

The Council received the required year -end forecast budget, which had been monitored throughout the year. The precept was demanded from the Borough Council to meet their timescale.

10. Cash Balances at the Bank

The cash balances at the bank (which includes earmarked reserves for anticipated projects) are adequate to enable the council to fulfil budgeted expenditure and maintain a healthy cash reserve.

11. Income Controls

12. Clerk's Expenses

13. Payroll Controls

An appraisal of the performance of the Clerk/RFO was undertaken. The Salary award as notified by the NJCLA will be implemented at the appropriate time. All payments to the Clerk are as documented and all payments required to be forwarded to HMRC are up to date.

14. Asset Control

The asset register was updated to include any acquisitions and disposals (if appropriate) throughout the year. Assets of £318811.16 are noted and detailed correctly in the Annual Governance and Accountability Return 2017/2018 at historic value. All assets are adequately covered by insurance.

15. Bank Reconciliation

The year -end bank reconciliation document accurately records the cash balances at the bank and any petty cash held. Monthly reconciliations are verified as accurate by the signature of members on the respective bank statements.

16. Year End Accounts

The year-end accounts are prepared as required on a Receipts and Payments basis.

I confirm that Cleator Moor Town Council is fully compliant with all aspects of the Accounts and Audit regulations and statutory obligation.

In concluding the Internal Audit I must express my appreciation to the Town Clerk/ Responsible Financial Officer for her assistance and the completeness of all records, which has facilitated a very transparent audit trail.



Georgina D Airey – Internal Auditor – 30th April 2018.