

Report to F&GP Committee

QUARTERLY MEMBER INTERNAL AUDIT CHECK

No 6

Audit check carried out Wednesday 22nd February 2017

a) Check authority for payment i.e. pre-approved or within delegated powers

Looe Valley Trail. Email circulated to all councillors on 26/1/2017 asking for authority to pay £5000. Authority given by email. February accounts payments including the £5000 to be approved at April Full Council Meeting.

b) Where amounts over £2000 (excepting utilities) are made – check Minute No of payment approval

£8370.00 payment to Ian Farmer for Geo Tech Survey for Mariners Garden. Payment approved under minute number 89 of 28th November 2016 Full Council Meeting with unanimous vote. Payment made with cheque number 007408 dated 9/12/2016 with accounts approved for payment at the 16th January Full Council meeting under minute 108.

£3941.10 payment to James Lockyear for interim work on Mariners Garden. Payment approved under minute number 110 of 16th January 2017 Full Council Meeting with unanimous vote. Payment made with cheque number 007445 dated 20/1/2017 with accounts approved for payment at the 20th February meeting. Minutes unavailable at time of report thus no minute number available.

c) Check invoice amount against payment made

Hannafore Point Hotel. Hand written invoice. £79.70. Cheque dated 2nd December 2016 number 007392. Approved with accounts for December at the 16th January Full Council Meeting. 30th December Business Account statement shows payment. Invoice countersigned by Hendy/Toms.

Energy UK. Electricity charges for public conveniences at rear of Guildhall. £45.17. Invoice number 2-0007264 dated 11th January 2017. Paid by Direct Debit approved with accounts at the February Full Council Meeting.

d) Check income recorded and banked correctly

TIC sales of £200.49 w/e 13th November 2016. Correct.

e) Check petty cash records

November records checked. Coffee/milk 27th November £4.50 Morrissons.
Bostic glue 21st November £5.99. Visa Debit.

December total cross checked and correct.

f) Check bank reconciliations against bank statements

Cleared Balance of £16795.09 statement No 29 dated 30th December 2016 checked. LTC reconciliation summary dated 31st December 2016 £16795.09 checked. All correct.

Cleared balance o £18554.49 statement No 25 dated 30th November 2016 checked. LTC reconciliation summary dated 30th November 2016 £18554.49 checked. All correct.

g) Check salary payments (against time sheets where possible)

Salary payments by cheque checked. Internet banking not working and needs to be rectified. Paul Crossley and Roy Hendy only authorised councillors which does not work when only one available.

h) Identify any potential areas of risk or non-compliance with Financial Regulations

General comments. A new accounting package is to be looked at and a meeting with Callington Town Council has been arranged. Once complete, the future book keeping arrangements can then be agreed. Internet banking needs to be sorted out especially with a new council and council year upon us. The TIC stock sheet and recording is currently being updated and should be in place by mid March.

My apologies for a later report than usual which was due to sickness in January.

C R Rose
2/02/2017