

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2018.

The internal audit for 2017/18 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal Control Objective	Appropriately assessed (out of the following)		Not assessed
	Yes	No	
A. Appropriate accounting records have been properly kept throughout the financial year	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and managed the integrity of arrangements to manage these	✓		
D. The process or rules requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and resources were appropriate	✓		
E. Expected income was fully realised, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditures were approved and VAT appropriately accounted for	✓		
G. Expenses to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied	✓		
H. Asset and investments registers were complete and accurate and properly maintained	✓		
I. Periodic and year-end/term account reconciliations were properly carried out	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), signed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly reported	✓		

K. (For local elections only)	For elections		For elections
	Yes	No	
Treat funds (including charities) – The council met its responsibilities as a trustee	✓		

For any other risk areas identified by this authority, adequate controls existed (or any other risk areas on separate sheets, if needed)

Date of internal audit undertaken: 03/05/2018
 Name of person who carried out the internal audit: SHAUN CULLINANE
 Signature of person who carried out the internal audit: 
 Date: 03/05/2018

If the response is 'No' please state the implications and action being taken to address any weaknesses in control identified (add separate sheets if needed)
 *Note: if the response is 'No' control please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed)