

## **Intermediate review questionnaire for the year ended 31 March 2017**

### **Income or expenditure greater than £200,000, mandatory completion**

The intermediate review is undertaken to obtain evidence, where additional risk is identified relating to those, with higher levels of activity or expenditure or those selected as part of a 5% sample of basic reviews.

Prudhoe Town Council have received the intermediate review questionnaire because Prudhoe Town Council's income or expenditure was greater than £200,000 last year.

If Prudhoe Town Council's income or expenditure for the year ended 31 March 2017 is greater than £200,000 this form must be completed as it forms part of the review. Please complete the form, provide the evidence requested and return it with your annual return and supporting information by the submission date.

If Prudhoe Town Council's income or expenditure is no longer greater than £200,000 you are not required to complete this form but you must inform us so that we can update our records.

#### **IMPORTANT:**

The intermediate review questionnaire ("IRQ") is a standard document that forms part of the review. The annual review letter clearly states that completion of this form is required. If you do not complete and return the "IRQ" with the annual return we will not be able to complete the review. The auditor will request completion of the "IRQ" and a charge will be added to the standard fee on completion of the review.

If the form is completed incorrectly and/or any supporting documentation is not included without stating a reason, the auditor will request this information again and a charge will be added to the standard fee on completion of the review.

All information supplied must relate to the year ended 31 March 2017 unless stated otherwise.

**Where copies of minutes are requested please supply us with copies of the signed legal minutes as maintained in accordance with the Local Government Act 1972.**



**Q01** To demonstrate the bank reconciliation agrees to the bank statement(s) the following documents are included as evidence

a) a copy of the bank statement(s) for all accounts held showing the balance at 31 March 2017;

Yes / No \_\_\_\_\_

b) a copy of the statement or certificate showing the value of investments (if any).

Yes / No \_\_\_\_\_

**If No, please state why the above information has not been enclosed.**

**Q02** To demonstrate the matter(s) raised in the previous external audit were considered and appropriate action taken, the following documents are included as evidence;

a) a copy of the signed legal minute recording the acceptance of our external audit report for the year ended 31 March 2016;

Yes / No \_\_\_\_\_

b) a copy of the agreed action plan to carry out the recommendations of the external audit.

Yes / No \_\_\_\_\_

**If No, please state why the above information has not been enclosed.**

**Q03** To evidence that a system of internal control is in place as tested by the Internal Auditor and demonstrate that appropriate action was taken on all matters raised in reports from the internal auditor the following is included as evidence;

a) a copy of any supplementary reports or letter prepared by the internal auditor, if any;

Yes / No \_\_\_\_\_

b) a copy of the minute which records the review of any internal audit during the year 2016/17;

Yes / No \_\_\_\_\_

c) a copy of the action plan produced to act upon any matters raised, if required.

Yes / No \_\_\_\_\_

**If No, please state why the above information has not been enclosed.**

**The following evidence, specific to Prudhoe Town Council, is also required. Please note the tests are selected from a set and if a test appears to be missing it is merely not relevant.**

**Q07** To demonstrate steps have been taken to safeguard the assets, the following documents are included as evidence.

a) a copy of the asset register, including details of any long term loans, which agrees to the value in box 9 of the annual return;

Yes / No \_\_\_\_\_

b) a copy of the signed legal minute where the asset register was last reviewed by the smaller authority.

Yes / No

If No, please state why a copy of the asset register is not enclosed.

I confirm that I have completed this form to the best of my knowledge and belief, with respect to the accounts for the year ended 31 March 2017.

Signed ..... Date .....

Name of Smaller Authority .....

