

## Internal Audit Checklist 2023/24

Name of Council	Spaldington PC	Name of Clerk	Simon Baxter - Res Dec 23	No. of Councillors	4 of 7 elect Mat 23
Name of RFO	Simon Baxter - Res Dec 23	Quorum	3	Precept	£ 12,250
Electorate	?	Gross budget income	£ 450		

1.

### Book-Keeping

1.1 Ledger maintained and up to date?	Y	.	Apr – Oct Reports	Final Compiled by Locum Clerk from located documents
1.2 Arithmetic correct?	Y	.	Total Receipts	£ 12,862 . Total Payments £ 17,027
1.3 Evidence of Internal Control?	Y	.	Apr – Oct Reports	PCM Minutes
1.4 VAT evidence, recording & reclaim?	N	.	Reclaimed £ NONE	Paid £ Compiled by Locum Clerk from located documents RFO Report May 23 - Point 4 - Not Actioned Budget £ 400
1.5 Payment ledger supported by invoices, authorised & minuted?	Y	.	Sampled as located -	
1.6 S137 separately recorded & within limits?		.	NONE	
1.7 S137 expenditure direct benefit to electorate?		.		

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### Due Process

2.1 Latest Standing Orders Adopted?	Y	.	2018 version reviewed	May 2022
2.2 Standing Orders reviewed at annual meeting?	Y	.	Min 5 APCM	
2.3 Financial Regulations (FR) adopted?	Y	.	2019 version reviewed	Aug 2021
2.4 FR properly tailored to council?	..	N	Not reviewed at APCM 23	RFO Report May 23 - Point 2 - Not Actioned

2.5 Equal Opportunities policy adopted?	..	N	Pre 2021 <b>Not reviewed at APCM 23</b>
2.6 Adequate Internal Controls for payments?	Y	.	Apr – Oct Reports

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Due Process			
2.7 List of member interests held?	Y	.	SPC – Website <b>Cllrs Murphy Smith not listed</b>
2.8 Agendas signed, specified & displayed with 3 clear days' notice?	Y	.	Website
2.9 Purchase orders raised for all expenditure (if used)?		N	<b>Recommend - Copies of Risk Assessment, Method Statement (RAMS) &amp; liability insurance, training and accreditation for operatives undertaking the work.</b>
2.10 Purchasing authority defined in FR?	Y		
2.11 Legal powers identified to justify spending?		N	
2.12 Committee terms of reference exist & reviewed?		N.	<b>APCM Min 6 Personnel Committee NOT appointed APCM</b>
2.13 Website accessible & regularly updated for Transparency Code?		.	< £ 25k
2.14 Is eligibility for General Power of Competence properly evidenced?		N	
2.15 Do arrangements for public inspection of council's records exist?	Y	.	Notice Public Rights & Publication 30/06/23 Notice Conclusion Audit 23 dated 29/09/23
<b>3.</b>	<b>Risk Management</b>		

3.1 Does scan of minutes reveal any unusual activity?	Y	.	APCM - Elected Cllrs Acceptance of office not minuted - SO 5 j i Minutes Dec 23 - Mar 24 - Not Approved / Signed - LGA 72 Sch12 para 41(1) Minute Pages not consecutively numbered - LGA 72 Sch12 para 41(1) APM Invitation 5 <sup>th</sup> July 23 - <b>NOT</b> Within 1 <sup>st</sup> March -1 <sup>st</sup> June - LGA 72 Sch12 para 14(1)
3.2 Annual risk assessment carried out?		N	Not reviewed at APCM 23
3.3 Insurance cover appropriate and adequate?		.	Not reviewed at APCM 23 RFO Report May 23 - Point 5 - Not Actioned
3.4 Evidence of annual insurance review?		N	Paid £ 390.78 No Minute of actual reviewed with asset Register
3.5 Minutes initialed, each page identified and overall signed?		N	Minute Pages not consecutively numbered - LGA 72 Sch12 para 41(1)
3.6 Regular financial reporting as agreed by council?	Y	.	Apr – Oct Reports AT
3.7 S137 expenditure minuted?		.	

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## Risk Management

3.8 Control measures specific to the risks of online banking?	Y	.	FR 6.10 : 6.15 – 6.17
3.9 Is public liability insurance in place?	Y	.	£10,000,000
3.10 Is officer fidelity insurance in place?	Y	.	£ 500,00
3.11 Evidence of internal & external audit reports received & actioned?	Y	.	IA - Report dated 26/05/23 Min 6 19/06/23 EA -
3.12 Are all electronic files backed up?		?	External Hard Drive

## 4. Budget

4.1 Annual budget to support precept?	Y	.	
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4.2 Has budget been discussed and adopted by council?	Y	.	Min 8 21/12/23
4.3 Any reserves earmarked?	Y	.	£ 1.5 K
4.4 Any unexplained variances from budget?	Y	.	
4.5 Precept demand correctly minuted?	Y	.	Min 8 21/12/23
<b>5. Employment</b>			
5.1 Contract of employment?	Y	.	SRB - 03/11/2 ( Not signed ) Variation dated 14/08/23 signed 15/11/23
5.2 HMRC arrangements and payments correct?	Y	.	
5.3 Council or committee with devolved authority approved salary payment?	Y	.	

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<b>Employment</b>			
5.4 Other payments reasonable and approved by council?	Y	.	GMB Payroll Sampled
5.5 Council registered with Pensions Regulator, if appropriate?		.	Recommend check with S Smith & Co for evidence of Regulator Letter Review date - 3Yrly
5.6 Pensions duties reviewed as required?		.	
5.7 Pension contributions recorded and paid?		.	

5.8 Does council have employer liability insurance?	Y	.	£ 10 M
5.9 Does the council have disciplinary and grievance procedures in place?		N	Jan 2022 Not reviewed 2023 APCM - SO 5 xix

**6.**

**Asset Control**

6.1 Does council keep a register of all assets owned?	Y	.	
Is asset register up to date?		N	
6.3 Value of individual assets included?	Y	.	
6.4 Inspected for risk and up to date inspection records exist?		N	Recommend Inspections carried out in accordance with SPC Policies and Risk Assessment documents - reported to PCM and minuted
6.5 Record of deeds, articles and land resister references available?		.	NO Land / Property

**7.**

**Bank Reconciliations**

7.1 Bank reconciliations covering accounts, investments & cash in hand?	Y	.	Apr – Oct Reports
7.2 Are reconciliations presented to council at agreed intervals?	Y	.	Apr – Oct Reports

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**8. Year End Procedures**

8.1 Year end accounts prepared on correct accounting basis?	Y	.	
8.2 Bank statements and ledger reconcile?	Y	.	
8.3 Underlying financial trail from records to presented accounts?	Y	.	
8.4 Where appropriate, debtors and creditors properly recorded?	Y	.	
8.5 Has council agreed, signed and minuted sections 1 & 2 of AGAR?	Y	.	<b>PCM 07/05/24 - ORDER 1<sup>st</sup> – IA`s REPORT &amp; AGAR IAR 2nd Sect 1 3<sup>rd</sup> Sect 2</b> (Sect 1 – completed at the PCM – NOT pre prepared) <b>Recommend to be re- approved / signed</b>
<b>9. Cemetery</b>			
9.1 Cemetery Regulations adopted and up to date?			
9.2 Registers of burials & purchased graves completed correctly?			
9.3 Burial certificates issued correctly?			
9.4 Green Slips returned appropriately to Registrar?			
9.5 Cemetery burial plan up to date and backed up?			
9.6 Business rates exemptions correctly applied?			
<b>10. Allotments</b>			
10.1 Are annual tenancy agreements issued?			
10.2 Are all rents received?			
10.3 Are allotment rules issued to all tenancy holders?			

11.		Play areas	
11.1 Are play equipment checks conducted in the timeframe agreed by council?			
11.2 Is an annual safety check carried out by an accredited body?			
11.3 Are any necessary signs displayed regarding age limits?			
11.4 Is an annual check of landscape, trees and bushes undertaken?			
12.		Transparency Codes < £ 25k	
12.1 All items of expenditure as required published by 1 <sup>st</sup> July?	Y	.	22/23 mins
12.2 End of year accounts published by 1 <sup>st</sup> July?	Y	.	Sect 2 signed 24/04/23
12.3 Annual Governance Statement published by 1 <sup>st</sup> July?	Y	.	Sect 1 signed 24/04/23
12.4 Internal Audit Report published by 1 <sup>st</sup> July?	Y	.	AGAR AIAR dated 18/05/23 & IAY Report 21/05/23
12.5 Councillor responsibilities published by 1 <sup>st</sup> July?	Y	.	APCM Minutes
12.6 Asset register published by 1 <sup>st</sup> July?		<b>N</b>	
12.7 Agendas and meeting papers published within 3 clear days?	Y	.	

12.8 (Draft) Minutes published within one month of the meeting?	N	Minutes Dec 23 – Apr 24 Not on Website
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To comply with GDPR, councils **should** provide official email accounts for their councillors as well as for their clerk and other officers