

Internal Audit Checklist 2022-23

Name of Council	Barnetby-le-Wold PC	Name of Clerk	Rachael Reddin	No. of Councillors	9 OF 11
Name of RFO	Rachael Reddin	Quorum	4	Precept	£ 25,000
Electorate	1428	Gross budget income	£ 10,000		

1. Book-Keeping

2.

1.1 Ledger maintained and up to date?	Y	
1.2 Arithmetic correct?	Y	Receipts £ 42,129.70 Payments £ 44,862.55
1.3 Evidence of Internal Control?	Y	PCM Minutes
1.4 VAT evidence, recording & reclaim?	Y	Paid £ 1,220.08
1.5 Payment ledger supported by invoices, authorised & minuted?	Y	Sampled
1.6 S137 separately recorded & within limits?	Y	£13,391.46 OVER SPEND – (Suggest LGA72 S 142 - Newsletter/Magazine)
1.7 S137 expenditure direct benefit to electorate?	Y	Jubilee Carnival - Magazine - Poppy Appeal - In Bloom - Memorial Cleaning - BKV

3. Due Process

2.1 Latest Standing Orders Adopted?	Y	APCM 2018
2.2 Standing Orders reviewed at annual meeting?	Y	APCM 16/05/22 min 6 a) SO Updated 2211/010g
2.3 Financial Regulations (FR) adopted?	Y	APCM 2018
2.4 FR properly tailored to council?	Y	APCM 16/05/22 min 6 b)
2.5 Equal Opportunities policy adopted?	Y	Reviewed APCM 16/05/22 min 6 e)
2.6 Adequate Internal Controls for payments?	Y	Policy & PCM Minutes

Due Process

2.7 List of member interests held?	Y		PC & NLC Website
2.8 Agendas signed, specified & displayed with 3 clear days' notice?	Y		Website
2.9 Purchase orders raised for all expenditure (if used)?			Not used - Recommend RAMS - Method Statements RA`s & PL Insurance from contractors
2.10 Purchasing authority defined in FR?		N	FR 10.1
2.11 Legal powers identified to justify spending?		N	See FR 10.5 e.g. – as listed in the Good Councillor Guide
2.12 Committee terms of reference exist & reviewed?	Y		Personnel Committee - 3 Cllrs APM min 4 a) Cemetery Committee - 2 Cllrs APM min4 e)
2.13 Website accessible & regularly updated for Transparency Code?	Y		>£ 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		Notices 01/07/222 & 18/10/22

4. Risk Management

3.1 Does scan of minutes reveal any unusual activity?		N	Reasons Cllr Apologies to be given to the clerk - PC consider approval - see LGA 72 85(1)
3.2 Annual risk assessment carried out?		N	See FR 15.1 & 17 - Recommend Minute Annual risk assessment carried out
3.3 Insurance cover appropriate and adequate?	Y		Zurich renewed 10/07/22
3.4 Evidence of annual insurance review?			
3.5 Minutes initialed, each page identified and overall signed?	Y		
3.6 Regular financial reporting as agreed by council?	Y		PCM Minutes
3.7 S137 expenditure minuted?	Y		

Risk Management

3.8 Control measures specific to the risks of online banking?	Y		FR 6.10 : 6.15 – 6.17 I
3.9 Is public liability insurance in place?	Y		£ 5,000,000
3.10 Is officer fidelity insurance in place?	Y		£ 250,000
3.11 Evidence of internal & external audit reports received & actioned?	Y		IA – min Ex2207/004 / Ord 5 th July
3.12 Are all electronic files backed up?	Y		External Hard Drive

5. Budget

4.1 Annual budget to support precept?	Y		
4.2 Has budget been discussed and adopted by council?	Y		Min 2101/010 a)
4.3 Any reserves earmarked?		N	
4.4 Any unexplained variances from budget?			None identified
4.5 Precept demand correctly minuted?	Y		Min 2101/010 a)

6. Employment

5.1 Contract of employment?	Y		2 No. Employees Clerk / RFO & Burial Clerk
5.2 HMRC arrangements and payments correct?	Y		Payments sampled
5.3 Council or committee with devolved authority approved salary payment?	Y		Personnel Committee

Employment

5.4 Other payments reasonable and approved by council?	Y		As per Contract of Employment
5.5 Council registered with Pensions Regulator, if appropriate?	Y		
5.6 Pensions duties reviewed as required?	Y		Pension Regulator re-Enrolment 01/05/2019
5.7 Pension contributions recorded and paid?			
5.8 Does council have employer liability insurance?	Y		
5.9 Does the council have disciplinary and grievance procedures in place?	Y		

7. Asset Control

6.1 Does council keep a register of all assets owned?	Y		
6.2 Is asset register up to date?	Y		
6.3 Value of individual assets included?	Y		£ 13,882
6.4 Inspected for risk and up to date inspection records exist?		N	See 3.2 + FR & Insurance Requirements Noted proposals for 2023/24
6.5 Record of deeds, articles and land resister references available?	Y		Rec Field HS374527

8. Bank Reconciliations

7.1 Bank reconciliations covering accounts, investments & cash in hand?	Y		PCM Minutes
7.2 Are reconciliations presented to council at agreed intervals?	Y		PCM Minutes - FR 4.8

8. Year End Procedures

8.1 Year end accounts prepared on correct accounting basis?	Y		R & P
8.2 Bank statements and ledger reconcile?	Y		Records
8.3 Underlying financial trail from records to presented accounts?	Y		Records & PCM Minutes
8.4 Where appropriate, debtors and creditors properly recorded?	Y		Records
8.5 Has council agreed, signed and minuted sections 1 & 2 of AGAR?		N	Agenda item for the APCM May

9. Cemetery

9.1 Cemetery Regulations adopted and up to date?	Y		
9.2 Registers of burials & purchased graves completed correctly?	Y		
9.3 Burial certificates issued correctly?	Y		
9.4 Green Slips returned appropriately to Registrar?	Y		
9.5 Cemetery burial plan up to date and backed up?	Y		Burials £ 2.391.00 + £ 0 Headstone
9.6 Business rates exemptions correctly applied?			

10. Garden Allotments

10.1 Are annual tenancy agreements issued?	Y	N	
10.2 Are all rents received?	Y	N	
10.3 Are allotment rules issued to all tenancy holders?	Y	N	

11. Play area
Recreation Field managed by PC as Charity Trustees No 521892

11.1 Are play equipment checks conducted in the timeframe agreed by council?		N	Verbal report at PCM s - System to be regulated 23/24
11.2 Is an annual safety check carried out by an accredited body?		N	
11.3 Are any necessary signs displayed regarding age limits?		N	
11.4 Is an annual check of landscape, trees and bushes undertaken?		N	

12. Transparency Codes > £ 25K

12.1 All items of expenditure as required published by 1 st July?	Y		2021/22 recorded in PCM` s
12.2 End of year accounts published by 1 st July?		N	As recorded on the AGAR Completion Certificate
12.3 Annual Governance Statement published by 1 st July?		N	As recorded on the AGAR Completion Certificate
12.4 Internal Audit Report published by 1 st July?		N	Best Practice
12.5 Councillor responsibilities published by 1 st July?		N	Chairman & Vice Chairman
12.6 Asset register published by 1 st July?		N	Recommend publishing on website
12.7 Agendas and meeting papers published within 3 clear days?	Y		On Website
12.8 (Draft) Minutes published within one month of the meeting?	Y		On Website