



# Lincolnshire Association of Local Councils

## Internal Audit Checklist 2023/24

<b>Name of Parish or Town Council</b>	Ingham Parish Council		
<b>Parish Council website</b>	<a href="https://ingham.parish.lincolnshire.gov.uk/">https://ingham.parish.lincolnshire.gov.uk/</a>		
<b>Name of internal auditor</b>	Elaine Atkin		
<b>Date of audit</b>	22/12/23		
<b>Type of audit (Please tick)</b>	Intermediate	<input checked="" type="checkbox"/>	Year-end (including AGAR)
<b>Council contact information</b>	<b>Name</b>	<b>Email</b>	
<b>Clerk</b>	Gavin Monks	inghampc@googlemail.com	
<b>RFO* if different</b>			
<b>Chairman*</b>	Cllr Mark Nicholson		
<b>Electorate</b>	768	<b>Total number of seats</b>	8
<b>Quorum</b>	3	<b>Number of councillor vacancies</b>	0
<b>Precept Demand 2023/24</b>	£24,150	<b>Gross budgeted Income</b>	£28,655.41
<b>Date of most recent audit</b>	22/12/23	<b>Date of next audit agreed with Clerk</b>	TBC
	<b>Y/N</b>	<b>Comments</b>	
<b>Has the internal auditor seen previous audit reports including the most recent?</b>	Y	No comments or recommendations on the report	
<b>Is there evidence that previous internal and external audit reports have been acted upon?</b>	Y	External auditor flagged up incorrect value in Section 2, Box 4 & Box 6 Clerk has confirmed that these will be re-stated on the 2023-24 AGAR	

Key governance review		Y/N	Comments & recommendations	Risk <sup>i</sup>		
				Low	Med	High
1	Standing Orders (tailored and reviewed)	N	<p>The Standing Orders are based on NALC model document from 2018 and were last adopted by council on 15/05/23. The Model NALC Standing Orders were revised in April 2022, the procurement thresholds having changed in January 2022. (The revised template can be accessed via the LALC portal, under Document Templates).</p> <p>The document still contains generic elements from the model template which should have been tailored to this council. For example, 1.t refers to “shall not exceed (blank) minutes” (where the number of minutes has not been specified). There are other instances in the document of (blanks).</p> <p>The document on the website seems to have lost its numbering on the headings so it’s difficult to determine/reference the correct standing order.</p> <p>5c states: ‘If no other time is fixed, the annual meeting of the Council shall take place at 7pm’. The model document states 6pm. Items in bold denote a legal and statutory requirement and therefore should not be changed. This Standing Order needs to revert to that in the model document.</p> <p>Under Financial Controls f – the procurement thresholds changed in January 2022 and those quoted in this document are incorrect. (Details of the new thresholds can be found in a briefing note produced by the Parkinson Partnership dated March 2022.</p>		x	

			<p>This can be found on the LALC portal, under Legal Topic Notes &amp; Briefings).</p> <p>Standing Orders is a key document which tells the public (and councillors) exactly how the council will be run.</p> <p>I would recommend that this document is fully reviewed and that all generic statements are tailored to this council.</p> <p>The document would also benefit from version control showing date last reviewed.</p>			
2	Financial Regulations* (tailored and reviewed)	N	<p>The Financial Regulations on the website are based on the NALC model template and were last adopted by council on 15/05/23.</p> <p>The document still contains generic elements from the model template which should have been tailored to this council. For example, 3.2 states “The RFO must each year by no later than [month] prepare detailed estimates of all receipts and payments including the use of reserves...”</p> <p>Other timescales are [undefined].</p> <p>Under 11.c – contract thresholds, the footnote is incorrect. The procurement thresholds changed in January 2022. (As above).</p> <p>Financial Regulations is a key document which tells the public (and councillors) exactly how the council’s finances will be managed.</p>		x	

			<p>I would recommend that this document is fully reviewed and that all generic statements are tailored to this council.</p> <p>The document would also benefit from version control showing date last reviewed.</p>			
3	Terms of reference (committees / working groups)	N/A	<p>There are no committees.</p> <p>As a minimum, council should consider having a Staffing/Employment/Personnel Committee to handle staffing matters (best practice).</p>	x		
4	Councillors' Code of Conduct*	Y	<p>Evidence seen that the parish council has adopted the WLDC Code of Conduct (adopted by WLDC on 01/11/21).</p> <p>The document provided doesn't say when it was actually adopted by Ingham PC.</p> <p>The document would benefit from version control showing date last reviewed.</p> <p>This document is not on the website. This should be considered for transparency reasons.</p>	x		
5	Complaints procedure* (tailored and reviewed)	Y	<p>Date approved/last reviewed would be useful.</p>	x		
6	<p>Insurance Cover</p> <ul style="list-style-type: none"> <li>• Reviewed annually</li> <li>• Certificate(s) viewed &amp; valid</li> <li>• Employees' Liability Cover in place and published*</li> <li>• Public Liability Cover</li> <li>• Employees' Fidelity Guarantee</li> <li>• Councillors' ages reviewed and recorded</li> <li>• Other e.g. vehicles, assets, equipment, volunteers ...</li> </ul>	Y	<p>BHIB/Aviva policy approved on 15/05/23.</p> <p>Minutes suggest that bonfire insurance cover is only included if the event is solely organised by the parish council. The clerk has confirmed that the bonfire event is wholly organised by the Village Hall Committee and the parish council is not involved.</p>	x		

			Employers' liability certificate seen (valid to 31/05/24).			
7	Council contact details available online	Y		x		
8	Up to date employment contracts for all staff	Y	Clerk/RFO is on the NALC model contract. Village Caretaker is also on NALC model contract. Contracts last reviewed in October 2023.	x		
9	Publication scheme in place*	N	Model Policy on Handling FOI Requests document provided by the clerk, is based on the ICO Publication Scheme model document.  There should also be details of the Information Available Under the Publication Scheme, which should also be published on the website. (This information can be found at the end of the model Publication Scheme document which can be found on the LALC portal, under Document Templates).		x	
10	GDPR policies in place* <ul style="list-style-type: none"> <li>Record Retention Schedule</li> <li>Data Breach Assessment</li> <li>Process for dealing with a Subject Access Request</li> <li>Security Compliance Checklist ....</li> </ul>	Y	Available on the website: Freedom Of Information Policy Data Protection Policy (approved 02/05/18)  Also seen evidence of: Subject Access Request procedure Data Breach Policy GDPR compliance returns checklists from councillors and staff	x		
11	Arrangement for inspection of public records adequate*	Y	Documented in the minutes. On the website.	x		
12	External audit report published by 30 Sept (if relevant)*	Y	On the website.	x		

Transparency		Y/N	Comments & recommendations	Risk		
				Low	Med	High
13	End of year accounts published by 1 July*	Y	On the website	x		
14	Annual Governance statement published by 1 July* <ul style="list-style-type: none"> <li>• Correctly claimed exemption from audit (if relevant)</li> </ul>	Y	No exemption claimed – council’s choice	x		
15	Internal audit report published by 1 July*	Y	On the website	x		
16	Agendas and meeting papers published within three clear days*	Y	This is met however the agenda on the website for the 10/07/23 meeting has no publication date.  The clerk has shown evidence of the correctly dated agenda and will correct the missing information on the website.	x		
17	Past 5 years of annual returns available online*	Y		x		
18	Asset register published by 1 July*	Y	Asset Register has been provided by the Clerk and is on the website (under Transparency).  Total asset value as per asset register matches the total asset value published on the 2022/23 Accounting Statements.	x		
<b>Councils under £25K turnover and over £200K (Best Practice for those under £200K):</b>						
19	All items of expenditure above £100 published by 1 July (over £500 for larger)	Y	On the website under Transparency	x		
20	Councillor responsibilities published by 1 July	Y	On the website	x		
21	Draft minutes published within one month of the meeting	Y		x		

<b>Councils over £200K turnover:</b>			<b>N/A</b>			
<b>22</b>	Senior officer salaries published*					
<b>23</b>	Data on issues important to local people (e.g., parking, grants)*					
<b>24</b>	Procurement information over £5,000 published*					

<b>Accounting</b>		<b>Y/N</b>	<b>Comments &amp; recommendations</b>	<b>Risk</b>		
				<b>Low</b>	<b>Med</b>	<b>High</b>
<b>25</b>	Cashbook maintained and up to date	Y	<p>Clerk uses a spreadsheet containing the General Ledger, headings by budget, S.137, VAT etc.</p> <p>Reconciled monthly in preparation for council meetings. Monthly receipts and payments. Matched to the bank statement (HSBC).</p> <p>Financial pack provided to councillors each month. Financial report produced, showing balances etc. Budget report shared.</p>	x		
<b>26</b>	Arithmetically correct (checks / balance)	Y		x		
<b>27</b>	Evidence of internal control	Y	<p>Cheques used for payments up to May 2023. 2 councillors to sign.</p> <p>Council moved to online banking (HSBC) from May 2023 onwards. The online banking doesn't enforce dual authorisation, so the clerk emails all 3 signatories for authorisation before payment. They review the invoices offline and once 2</p>	x		

			<p>authorisation responses have been received, the clerk then logs on to make the payments.</p> <p>Payment receipt from the online banking seen by the auditor.</p>			
28	<p>VAT*</p> <ul style="list-style-type: none"> <li>evidence of recording</li> <li>evidence of reclaiming</li> </ul>	Y	<p>Separate column for VAT recording held on the finance spreadsheet. Clerk generally reclaims the VAT each May. There were 2 VAT claims in 2022/23 due to a large project. (The last VAT claim was for £675.15).</p>	x		
29	All payments supported by authorised, minuted invoices	Y	<p>Payments are authorised by council at the monthly meeting.</p> <p>If an urgent payment is required between meetings, the clerk email councillors for approval to pay.</p> <p>At the next meeting, these interim payments are not specifically identified as such, however the invoices are numbered, and matched to all the reports which councillors receive.</p> <p>For full transparency, the clerk may want to separately identify any interim payments in the minutes.</p>	x		
30	<p>s.137*</p> <ul style="list-style-type: none"> <li>Recorded separately within accounts</li> <li>Within legal threshold limits for the current year</li> <li>Spend in accordance with legislation</li> </ul>	Y	<p>S.137 threshold (per elector) is minuted (200/May 2023).</p> <p>The clerk confirmed that there is no separate S.137 budget head. This expenditure is accounted for in other specific budget heads such as the remembrance wreath and Christmas tree.</p>	x		



			S.137 expenditure is recorded separately on the financial reports.			
<b>31</b>	Payments made in accordance with Financial Regulations <ul style="list-style-type: none"> <li>• Cheques</li> <li>• Online banking</li> <li>• BACS</li> <li>• Direct Debit</li> <li>• Credit or debit cards</li> <li>• Other payments</li> </ul>	Y	Cheque payments made up to May 2023. These were signed by 2 councillors. In November 2023 the council also had to write 1 cheque, for the Royal British legion (wreath).  Most payments are done via online banking now. See above for approval process. There are no direct debits in place.	x		

Budget		Y/N	Comments & recommendations	Risk		
				Low	Med	High
<b>32</b>	Annual budget in support of precept approved by full council*	Y	2023-24 budget and precept agreed 09/01/23.  2024-25 budget reviewed & precept agreed on 13/11/23.  Budget discussions are started in September at the council meeting.	x		
<b>33</b>	Precept demand properly minuted*	Y	See above.	x		
<b>34</b>	Earmarked reserves reviewed	Y	Reserves are usually reviewed in March when the year-end position is pretty much known. See minutes from April 2023 in which £5,000 was earmarked for the MUGA.  There are 2 saving accounts: 1 holds earmarked funds for maintenance of an area of the village. 1 is for general savings.	x		

			There was recent large expenditure from this account for the playground.  MUGA project coming up – funds to be earmarked for this.			
<b>35</b>	Budget is monitored regularly with variances reported to council in line with Financial Regulations <ul style="list-style-type: none"> <li>• Variances from budget explained</li> </ul>	Y	The monthly financial reports to council include a Budget Update Report.	x		

Income control		Y/N	Comments & recommendations	Risk		
				Low	Med	High
<b>36</b>	Income properly recorded and banked promptly	Y	All income is received direct into the council's bank account. No cash or cheques are received.  Income consists of: Precept, any grants, play area rent from the school, VAT refund, amenity cut grant from LCC, savings interest.	x		
<b>37</b>	Precept income received in bank account	Y	Received from WLDC on 1 April, direct into bank account.	x		
<b>38</b>	Effective security of cash and cash transactions	N/A				
<b>39</b>	Effective security of card transactions	N/A				

Bank reconciliation		Y/N	Comments & recommendations	Risk		
				Low	Med	High
<b>40</b>	Regular bank statement reconciliation	Y	Council's Financial Regulations 2.2 state that at least once per quarter and at year-end, a councillor other than the chair or signatory is to check the bank reconciliation.	x		

			Although all councillors get a copy of the bank statement and financial information at each meeting, in order to meet this financial regulation, the clerk will get one councillor to check and sign off the bank reconciliation and bank statement at each meeting.			
41	Balancing entries (adjustments) explained	Y	No adjustments necessary	x		
42	Bank mandate up to date <ul style="list-style-type: none"> <li>Evidence of signatories</li> </ul>	Y	3 signatories. Bank mandate updated at the same time as the elections so there was some concern in case any of the signatories didn't get re-elected, but it all worked out. Clerk is not a signatory.	x		

Petty cash		Y/N	Comments & recommendations	Risk		
				Low	Med	High
43	Petty cash account used/authorised	Y	Petty cash not used but the clerk still maintains 55p float.  Clerk submits expenses and these are reviewed at council meetings.	x		
44	Petty cash spending supported by VAT receipt(s)	N/A				
45	Petty cash reported to Council	N/A				
46	Petty cash float reconciled/reimbursed	N/A				
47	Other					

Year-end process		Y/N	Comments & recommendations	Risk		
				Low	Med	High
48	Accounting according to <ul style="list-style-type: none"> <li>Income and expenditure</li> <li>Receipts and payments</li> </ul>	Y	Receipts and payments	x		
49	Bank statements reconcile to ledger	Y		x		
50	Robust audit trail evident	Y		x		

51	Debtors and creditors recorded	Y	No debtors or creditors	x		
52	Other					

Asset control		Y/N	Comments & recommendations	Risk		
				Low	Med	High
53	Register of assets* <ul style="list-style-type: none"> <li>• Exists</li> <li>• Reviewed</li> <li>• Up to date</li> </ul>	Y	<p>Noted that the asset values are a combination of insurance value, estimates and cost.</p> <p>Total asset value as per asset register matches the total asset value published on the 2022/23 Accounting Statements.</p> <p>Assets include:            New playground            Playgrounds – leased to school            Defibrillators            New SID            Street furniture            Playing field            Tennis court – potential future MUGA</p> <p>Assets are reviewed in February along with risk review.</p>	x		
54	Assets inspected and Health & Safety issues considered* <ul style="list-style-type: none"> <li>• Play equipment</li> <li>• Street furniture</li> <li>• Fire safety</li> <li>• Defibrillators</li> <li>• Other</li> </ul>	Y	<p>Tree survey – every 2 years.            Wicksteed annual play inspection.            Regular (monthly) operational play equipment checks.            Caretaker does weekly checks of all assets, which are reported to council.            Risk assessments for play area and playground reported at each council meeting.            Litter picks.            Defibrillators are on WLDC (monthly) maintenance agreement. Clerk also does checks weekly.</p>	x		

Risk management		Y/N	Comments & recommendations	Risk		
				Low	Med	High
55	Risk Register / Management scheme in place	Y	<p>Risk Assessment Review document seen. Last reviewed March 2023. This shows assets, value, risk of damage, whether risk level is accepted or not. Sensitive information would prevent this from being published.</p> <p>There is also a Risk Assessment document for councillor activities. Some of the items say they are <b>to be</b> reviewed in March/May 2023. Clerk has confirmed these dates should read 2024 and will update the document.</p>	x		
56	Annual risk assessment undertaken as a minimum	Y	See above	x		
57	Financial controls and procedures documented	Y	Annual review of internal controls. Internal controls document seen. Councillors accept this.	x		
58	Regular financial reporting to Council in line with Financial Regulations	N	Whilst the monthly financial reporting to council is extensive, there is further work required to satisfy the financial regulation relating to regular bank reconciliation checks by a councillor. This can be easily rectified (see 40).	x		
59	Reporting of bank balances minuted	N	<p>Although this information is in the financial pack which councillors receive, it is not documented in the minutes.</p> <p>The clerk has indicated this information can easily be added to the minutes.</p>	x		
60	Grants ratified and minuted according to policy	N	There is no Grants Policy or Grant Application form in place. Council may benefit from introducing these, so that there			

			<p>is a transparent process for awarding grants, and it is clear what power is being used to do this.</p> <p>The clerk confirmed that historically council used to give a donation to the Village Hall Committee each year and budgeted for this, but no such donation has been requested or given for the last 2 years.</p> <p>Council is able to use the Village Hall for free.</p> <p>Council does not get asked for grants by any local organisations.</p>			
<b>61</b>	Evidence of unusual activity from minutes	N		x		

General		Y/N	Comments & recommendations	Risk		
				Low	Med	High
<b>62</b>	General Power of Competence <ul style="list-style-type: none"> <li>• Council eligible</li> <li>• General Power of Competence adopted/ up to date</li> </ul>	N	Council is not eligible	x		
<b>63</b>	Back up of files adequate	Y	<p>Online backup of files to Onedrive, plus to a password protected USB. Hard copy files kept in locked filing cabinets in clerk's home. Historic minutes archived, more recent ones are held in a locked room at the Village Hall and older ones held at Lincolnshire Archives.</p> <p>Council may want to confirm that the archived files held at the Village are covered by appropriate Village Hall Committee insurance.</p> <p>Fireproof storage could be considered.</p>	x		

<b>64</b>	Storage of files (paper and electronic) adequate	Y	See above. The clerk has a lockable filing cabinet.  Noted from the Risk Assessment that the clerk's laptop is not insured. Council would need to ensure sufficient contingency is in place in case this is stolen, damaged or fails.	x		
<b>65</b>	Local Council Award Scheme <ul style="list-style-type: none"> <li>• Foundation</li> <li>• Quality</li> <li>• Quality Gold</li> </ul>	N		x		
<b>66</b>	Website Accessibility Statement published online*	Y		x		

Proper Process / Practice		Y/N	Comments & recommendations	Risk		
				Low	Med	High
<b>67</b>	Employee posts properly recorded/ correct job descriptions <ul style="list-style-type: none"> <li>• Proper Officer (Clerk)</li> <li>• RFO</li> <li>• Deputy Clerk</li> <li>• Admin assistant</li> <li>• Site staff</li> <li>• Other</li> </ul>	Y	Employees: Clerk Village Caretaker  Job descriptions are in place. Clerk's Job Description was updated recently.	x		
<b>68</b>	List of Members' interests* <ul style="list-style-type: none"> <li>• displayed on website</li> <li>• reviewed regularly</li> </ul>	Y	Links to WLDC website.  At the annual meeting, councillors are reminded to keep them updated.	x		
<b>69</b>	Declarations of acceptance of office* <ul style="list-style-type: none"> <li>• New Councillor</li> <li>• Chairman</li> </ul>	Y	Evidence seen	x		
<b>70</b>	Co-options according to policy	N	No Co-options Policy in place.	x		

			<p>Last vacancy was filled last year (pre-May elections). Co-option advertised. Asked for summary from candidates. Had multiple applications for 1 vacancy. Vote was held in open session.</p> <p>Current councillors were all filled at uncontested election this year.</p> <p>Council may want to consider adopting a Co-options Policy for the future (best practice).</p>			
71	Agenda documents correct	Y	<p>Agendas are correct apart from:10/07/23 meeting has no publication date on the agenda (as above).</p> <p>Clerk will correct this on the website.</p>	x		
72	Minutes correct / signed*	N	<p>Signed minutes evidenced.</p> <p>There are issues with the 11/09/23 minutes on the website:</p> <ol style="list-style-type: none"> <li>1. These show the meeting going into closed session <b>after</b> the meeting has been declared closed at 21:11.</li> <li>2. There are no minutes on the website from the 3 agenda items in closed session – this is a legal requirement. Resolutions decided on confidential matters must be published as part of the usual meeting minutes but the papers/reports and debate on which the resolution is based may remain confidential if they contain confidential information.</li> </ol> <p>The auditor has clarified the legal requirement and explained how closed</p>		x	



			session decisions can be minuted in such a way that sensitive and confidential information is not made public. The clerk has agreed to publish the closed session minutes, however if the closed discussion <b>was</b> held after the meeting was declared closed then those decisions taken are not legal. In that case, the clerk may have to put these items back onto a future agenda to ensure that legal decisions can be made.			
<b>73</b>	Council-owned email address account in place	Y	<p>There is a specific council email address although this uses gmail. (Under councillor contacts on the website it also references googlemail as the council address).</p> <p>As per the JPAG Practitioner's Guide (1.26), it is recommended that this ideally would be a .gov.uk or .org.uk email. This is not currently a mandatory requirement.</p>	x		
<b>74</b>	Purchase order system used/correct	N	Not used	x		
<b>75</b>	Purchasing authorised in line with Financial regs / limits	Y		x		
<b>76</b>	<p>Council operating within legal powers*</p> <ul style="list-style-type: none"> <li>• Legal powers identified in minutes</li> </ul>	Y	<p>The clerk has confirmed he checks the legality of any expenditure. The respective legal powers are not identified in the minutes.</p> <p>A Grant Awarding Policy would be useful to clarify how any grants or donations would be made and under what powers.</p>	x		

77	Delegation to officers or committees <ul style="list-style-type: none"> <li>• Scheme of delegation</li> <li>• Limits set out in financial regulations and / or standing orders;</li> <li>• adhered to;</li> <li>• reported adequately</li> </ul>	Y	No committees, although as a minimum an Employment/Staffing/Personnel Committee is recommended as best practice.  Delegation as per Financial Regulations.	x		
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Payroll & HR		Y/N	Comments & recommendations				Risk		
							Low	Med	High
78	Written statement of particulars for all staff from day one (April 2020 onwards)*	Y	Contracts issued on day one.				x		
79	Proper procedures for payroll, PAYE & NI*	Y	Evidence of HMRC payments.  Nicholsons send quarterly statements detailing the HMRC payments due.  Clerk confirmed a mistake of 20p in the last payment to HMRC. Nicholsons are aware and recommend adding the missing 20p to the next quarterly payment.				x		
80	Is payroll inhouse or external provider used?	Y	In-house		External	X (Nicholsons)	x		
81	PAYE & NI payments verified	Y	Reports to council and payments are authorised.				x		
82	Approval of salaries and increments	Y	Clerk (and Village Caretaker) are contracted on a single SCP. Clerk has a possible 1 SCP increment on attaining CiLCA. There are otherwise no opportunities for an increment.				x		

			National pay award is reviewed by councillors.			
83	Approval of expense claims	Y	Evidence in the minutes of approval of the Clerk's mileage claim/payment.	x		
84	Minimum wage threshold met	Y	Village Caretaker is on the NJC scale, which meets minimum wage threshold.	x		
85	HR procedures and policies adopted / reviewed	Y	Grievance and Disciplinary Policies in place, based on NALC template.  Council may want to consider an Absence Policy covering sickness, maternity/paternity, dependent's leave, bereavement leave etc (best practice).	x		
86	Training policy and record staff /elected Members	N	Council is a member of the LALC Annual Training Scheme.  Council may want to consider a Training & Development Policy and keeping a record of councillor and staff training.	x		
87	Qualified Clerk <ul style="list-style-type: none"> <li>• CiLCA 2015 or later</li> <li>• Level 4 Community Governance or higher</li> </ul>	N	Clerk studied for CiLCA but did not complete it. No plans at the moment.	x		
88	Annual appraisals undertaken	Y	Council has just started doing appraisals this year. Clerk's is done by the chair. Clerk does caretaker's appraisal.  The clerk is managed by the whole council and is not line-managed by the chair. Council may want to consider an Employment/Staffing/Personnel Committee. This is recommended best practice, for dealing with such things as authorising sick leave, annual leave,	x		

			clerk's appraisal, informal grievance and disciplinary matters.  As a minimum, the clerk's appraisal should not be done by just one councillor.						
89	Job description up to date / reviewed	Y					x		
90	Health and safety of staff workstation & PC equipment undertaken * • <a href="#">Display Screen Equipment</a>	Y	Completed recently. No remedial recommendations.				x		
91	Adequate Pension provision in place	N	LGPS	Tick			x		
	NEST		Tick						
	Other		Both staff given the option but have not taken this up. Nicholsons do the declaration on council's behalf.						
	• Automatic Enrolment for Staff*		Y		N		DD/MM/YYYY	x	
	• Opt Out Evidenced*	Y	Y		N		DD/MM/YYYY		
• Declaration of Compliance*	Y	Y		N		DD/MM/YYYY			
• Redecoration of Compliance	Y	Y		N		DD/MM/YYYY	x		

## Transaction spot check

Check number	1	2	3	4	5	6
Ledger date						
Item / budget heading	RLB Poppy Appeal - Poppy wreath	G Monks April salary	Wicksteed – Annual play inspection report			
Reference / Cheque number	CHQ 1871  Authorised by 2 signatories	CHQ 1859	E016 online payment			
Order minute reference						
Delivery evidence						
Payment minute reference	351/November 20234	211/May 2023	291/ September 2023			
Invoice value	£40		£158.40 on invoice dated 13/09/23 (£132 + £26.40 VAT)			
Minute value	£40	Value is blank on the minutes.  Proposed that the salary amounts are rolled up on the minutes. (Councillors still see the individual amounts).	£158.40 (£132 + £26.40 VAT)			
Payment value		£747.07	£158.40			

<b>Statement value</b>	Cheque has not gone out of the account yet, so not on the latest bank statement	Statement seen. Amount matches.	£158.40			
<b>Timely payment</b>						
<b>VAT recorded</b>	N/A	N/A	£26.40			
<b>S137 recorded in ledger</b>						
<b>S137 minuted</b>	Yes	N/A	N/A			
<b>Notes</b>						

## Appendix: Additional Areas for Audit (Council Specific)

	Allotments	Y/N	Comments & Recommendations	Risk		
				Low	Med	High
<b>A1</b>	Income for allotment rentals balance		N/A			
<b>A2</b>	Fees charged in accordance with approved rates					
<b>A3</b>	Up to date occupancy details kept and securely retained					
<b>A4</b>	Agreements/licences issued to all plot holders					
<b>A5</b>	Other					

	Burials	Y/N	Comments & Recommendations	Risk		
				Low	Med	High
<b>B1</b>	Cemetery accounts balance		N/A			
<b>B2</b>	Fees charged in accordance with approved rates					
<b>B3</b>	All interred ashes have certificates of cremation*					
<b>B4</b>	Permits properly documented and stored*					
<b>B5</b>	Cemetery regulations adopted and up to date					

<b>B6</b>	Registers of burials and purchased graves completed correctly and stored safely*					
<b>B7</b>	Burial certificates issued correctly					
<b>B8</b>	Green slips returned appropriately to Registrar					
<b>B9</b>	Legible cemetery burial plan up to date* • backed up if appropriate					
<b>B10</b>	Business rates exemptions correctly applied					

	Charities	Y/N	Comments & Recommendations	Risk		
				Low	Med	High
<b>C1</b>	Accounted for separately		N/A			
<b>C2</b>	Independently audited*					
<b>C3</b>	Returns filed within legal time limits*					

	Community buildings	Y/N	Comments & Recommendations	Risk		
				Low	Med	High
<b>Cb1</b>			N/A			
<b>Cb2</b>						
<b>Cb3</b>						

	Markets	Y/N	Comments & Recommendations	Risk		
				Low	Med	High
<b>M1</b>	Income for stall hire balances		N/A			
<b>M2</b>	Fees charged in accordance with approved rates					
<b>M3</b>	Up to date occupancy details kept and securely retained					
<b>M4</b>	Statutory records kept / stored safely					
<b>M5</b>	Agreements/licences issued to all stall holders					
<b>M6</b>	Other					

	Other	Y/N	Comments & Recommendations	Risk		
				Low	Med	High
<b>O1</b>			N/A			
<b>O2</b>						
<b>O3</b>						

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#### Endnotes

**High and medium risk items may lead to the internal auditor stating that the Council does not comply with one or more assertions on the AGAR form at the end of the financial year.**

<sup>i</sup> **High risk** – these items should be dealt with as a **high priority** because they may affect one or more of the following – statutory and must be done, high financial risk which could reveal the council to losses, not compliant with Proper Practices in the Practitioners’ Guide, high risk of reputational damage, failure to comply may lead to penalties, prosecution or legal action.

**Medium risk** – these items need to be improved to meet one or more of the following - statutory requirements, support internal control, reduce the risk of financial loss and reputational damage, improve governance, improve compliance with proper practices in the Practitioners’ Guide, and to improve procedures that should be in place.

**Low risk** – these items are usually **best practice** to improve governance, internal control, transparency, efficiency and effectiveness.

\*-Asterisked items are statutory requirements and should be in place where applicable.