**Internal Audit Checklist**

**2023-24**

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| Name of Council | **Lockington PC** | **Name of Clerk** | **Gareth Rees** | **No. of Councilors** | **8 of 9** |
| Name of RFO | **Gareth Rees** | **Quorum** | **3** | **Precept** | **£ 5,034** |
| Electorate | **453** | **Gross budget income** | | **£ 1,054** | |

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| 1. Book-Keeping | | | |
| 1.1 Ledger maintained and up to date? | **Y** |  |  |
| 1.2 Arithmetic correct? | **Y** |  | Total Receipts £ 6,088 Total Payments £ 3,547 |
| 1.3 Evidence of Internal Control? | **Y** |  | PCM Minutes |
| 1.4 VAT evidence, recording & reclaim? | **Y** |  | Reclaimed £154.73 Paid £ 205 |
| 1.5 Payment ledger supported by invoices, authorised & minuted? | **Y** |  | Sampled |
| 1.6 S137 separately recorded & within limits? |  |  |  |
| 1.7 S137 expenditure direct benefit to electorate? |  |  |  |
| 1. Due Process | | | |
| 2.1 Latest Standing Orders Adopted? | **Y** |  | APCM 07 2019 |
| 2.2 Standing Orders reviewed at annual meeting? | Y |  | APCM10/23 |
| 2.3 Financial Regulations (FR) adopted? | **Y** |  | APCM10/23 |
| 2.4 FR properly tailored to council? | **Y** |  | APCM04 / 05 2022 |
| 2.5 Equal Opportunities policy adopted? | Y |  | Rev. APCM10/23 |
| 2.6 Adequate Internal Controls for payments? | **Y** |  | Policy & PCM Minutes |

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| Due Process | | | | | | |
| 2.7 List of member interests held? | **Y** | |  | | 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 - Copies of Risk Assessment, Method Statement (RAMS) & liability insurance, training and accreditation for operatives undertaking the work | |
| 2.10 Purchasing authority defined in FR? | Y | |  | |  | |
| 2.11 Legal powers identified to justify spending? |  | | N | | e.g. – as listed in the Good Councillor Guide | |
| 2.12 Committee terms of reference exist & reviewed? |  | |  | | No Committees | |
| 2.13 Website accessible & regularly updated for Transparency Code? | **Y** | |  | |  | |
| 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** | |  | |  | |
| 1. Risk Management | | | | | | |
| 3.1 Does scan of minutes reveal any unusual activity? | | **Y** | |  | | 1 - Min APCM07/23 - APCM Mins 2022 should have been approved June PCM 2022  2 - APCM Mins 2023 should have been approved June PCM 2023  3 - Last page of each Months Minutes to be signed (NOT initials ) |
| 3.2 Annual risk assessment carried out? | | Y | |  | | FR 15.1 RE 17 To be completed and recorded annually during March |
| 3.3 Insurance cover appropriate and adequate? | | **Y** | |  | | See 3.10 |
| 3.4 Evidence of annual insurance review? | | Y | |  | | SO 4 J xiv FR 13 To be reviewed and recorded annually during March  Zurich Min 5/23/8 08.1 paid £ 537.66 |
| 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? | |  | |  | |  |

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| Risk Management – Policy March 2021 | | | | | | | |
| 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** |  | | | | £ 12,000,000 | |
| 3.10 Is officer fidelity insurance in place? | **Y** |  | | | | £ 250 - Recommend review with Zurich | |
| 3.11 Evidence of internal & external audit reports received & actioned? | **Y** |  | | | |  | |
| 3.12 Are all electronic files backed up? | **Y** |  | | | |  | |
| 1. Budget | | | | | | | |
| 4.1 Annual budget to support precept? | **Y** | |  | | | |  |
| 4.2 Has budget been discussed and adopted by council? | **Y** | |  | | | | Min 68.1 |
| 4.3 Any reserves earmarked? | Y | |  | | | | £ 5 K |
| 4.4 Any unexplained variances from budget? |  | |  | | | |  |
| 4.5 Precept demand correctly minuted? | **Y** | |  | | | | Min 68.1 £ 5,034 |
| 1. Employment N/A | | | | | | | |
| 5.1 Contract of employment? |  | | |  | | |  |
| 5.2 HMRC arrangements and payments correct? |  | | |  | | |  |
| 5.3 Council or committee with devolved authority approved salary payment? |  | | |  | | |  |
| 5.4 Other payments reasonable and approved by council? |  | | | |  | |  |
| 5.5 Council registered with Pensions Regulator, if appropriate? |  | | | |  | |  |

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| Employment | | | |
| 5.6 Pensions duties reviewed as required? |  |  |  |
| 5.7 Pension contributions recorded and paid? |  |  |  |
| 5.8 Does council have employer liability insurance? |  |  |  |
| 5.9 Does the council have disciplinary and grievance procedures in place? |  |  |  |
| 1. Asset Control | | | |
| 6.1 Does council keep a register of all assets owned? | **Y** |  | Revised 28/03/22 |
| 6.2 Is asset register up to date? | Y |  | No purchases 23/24 |
| 6.3 Value of individual assets included? |  | N | Recommend Review - unknown cost of individual items @ nominal £ 1.  £ 29,130 Insured sum |
| 6.4 Inspected for risk and up to date inspection records exist? |  |  | Recommend records are kept for Col G – “Regular checks “ |
| 6.5 Record of deeds, articles and land resister references available? |  |  | Station Road Field Old Holme Tip Millennium Copse  YEA79941 YEA79940 YEA79070 |
| 1. 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 |

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| 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** |  |  |
| 8.3 Underlying financial trail from records to presented accounts? | **Y** |  | PCM Minutes |
| 8.4 Where appropriate, debtors and creditors properly recorded? |  |  |  |
| 8.5 Has council agreed, signed and minuted sections 1 & 2 of AGAR? |  | **N** | APCM 17/04/23 NB ORDER 1st – IA`s REPORT & AGAR IAR 2nd Sect 1 3rd Sect 2  (Sect 1 – completed at the PCM - NOT pre prepared) |
| 1. Cemetery | | | |
| 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? |  |  |  |
| 1. Garden Allotments | | | |
| 10.1 Are annual tenancy agreements issued? |  |  |  |
| 10.2 Are all rents received? |  |  |  |
| 10.3 Are allotment rules issued to all tenancy holders? |  |  |  |

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| 1. 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? |  |  |  |
| 1. Transparency Codes - < £ 25K | | | |
| 12.1 All items of expenditure as required published by 1st July? | **Y** |  |  |
| 12.2 End of year accounts published by 1st July? | **Y** |  |  |
| 12.3 Annual Governance Statement published by 1st July? | **Y** |  |  |
| 12.4 Internal Audit Report published by 1st July? | Y |  |  |
| 12.5 Councillor responsibilities published by 1st July? | Y |  | 1 - Recommend Contacts doc identifies Chairman & Vice Chairman see Transparency code  2 - In accordance with GDPR / Transparency Code & Terms of Insurance it is Recommended that councillors have a separate email address from their personal one. -as advised **NO** minute considering |
| 12.6 Asset register published by 1st July? | Y |  |  |
| 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 |

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