

# RACHEL AVERY – INTERNAL AUDITOR

## Internal Audit Checklist 2023/24

<b>Name of Parish or Town Council</b>	Sampford Courtenay Parish Council		
<b>Parish Council website</b>			
<b>Name of internal auditor</b>	Rachel Avery		
<b>Date of audit</b>	24/04/2024		
<b>Type of audit (Please tick)</b>	Intermediate		Year-end (including AGAR) 2024
<b>Council contact information</b>	<b>Name</b>	<b>Email</b>	
<b>Clerk</b>	Malcolm Harris	<a href="mailto:clerkscpc@gmail.com">clerkscpc@gmail.com</a>	
<b>RFO* if different</b>			
<b>Chairman*</b>	Cllr Michelle Wilson		
<b>Electorate</b>	516	<b>Total number of seats</b>	8
<b>Quorum</b>	3	<b>Number of councillor vacancies</b>	0
<b>Precept Demand 2023/24</b>	£10682.00	<b>Gross budgeted Income</b>	£12781.00
<b>Date of most recent audit</b>	26/05/2023	<b>Date of next audit agreed with Clerk</b>	April 2025 - recommended
	<b>Y/N</b>	<b>Comments</b>	
<b>Has the internal auditor seen previous audit reports including the most recent?</b>	Y	Audited 2023/24 by Rachel Avery	
<b>Is there evidence that previous internal and external audit reports have been acted upon?</b>	Y	Noted that suggestion of Statement of Control has been approved. Review of Standing Orders and Financial Reviews has taken place.	

Key Governance Review		Y/N	Comments & Recommendations	Risk		
				Low	Med	High
1	Standing orders (tailored and reviewed)	Y	Updated May 2023	✓		
2	Financial regulations* (tailored and reviewed)	Y	Updated May 2023	✓		
3	Terms of reference (committees / working groups)	Y	Governance Committee, Planning Committee – called where necessary Terms of Reference should be adopted		✓	
4	Code of Conduct* (elected members)	Y		✓		
5	Complaints procedure* (tailored and reviewed)	Y	Not reviewed at time of audit	✓		
6	Insurance Cover* <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		✓		
7	Council contact details available online	Y	Advised that contact details for clerk should be on website	✓		
8	Up to date employment contracts for all staff	Y	Clerk  Contract for toilet cleaner	✓		
9	Publication scheme in place*	N			✓	
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>	N		✓		
11	Arrangement for inspection of public records adequate*	Y	On website	✓		
12	External audit report published by 30 Sept (if relevant)*	Y	On website	✓		

Transparency		Y/N	Comments & Recommendations	Risk		
				Low	Med	High
13	End of year accounts published by 1 July*	Y	On website	✓		
14	Annual Governance statement published by 1 July* • Correctly claimed exemption from audit (if relevant)	Y	On website	✓		
15	Internal audit report published by 1 July*	Y	On website	✓		
16	Agendas and meeting papers published within three clear days*	N	No dates on agendas, raised during last Internal Audit  Note: Annual Meeting is not an Annual General Meeting and agenda should be amended accordingly for 2024/25	✓		
17	Past 5 years of annual returns available online*	N		✓		
18	Asset register published by 1 July*	Y	Asset register exists but not published		✓	
<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)	N/A				
20	Councillor responsibilities published by 1 July	N/A				
21	Draft minutes published within one month of the meeting	N/A				
<b>Councils over £200K turnover:</b>						
22	Senior officer salaries published*	N/A				
23	Data on issues important to local people (e.g. parking, grants)*	N/A				
24	Procurement information over £5,000 published*	N/A				

Accounting		Y/N	Comments & Recommendations	Risk		
				Low	Med	High
25	Cashbook maintained and up to date	Y		✓		
26	Arithmetically correct (checks / balance)	Y		✓		
27	Evidence of internal control	Y		✓		
28	VAT* <ul style="list-style-type: none"> <li>Evidence of recording</li> <li>Evidence of reclaiming</li> </ul>	Y	VAT reclaimed annually	✓		
29	All payments supported by authorised, minuted invoices	Y		✓		
30	S.137* <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	S.137 money should remain in the annual budget rather than EMR S.137 funds should be allocated in general account S.137 should be allocated within its own column in the annual accounts		✓	
31	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		✓		

Budget		Y/N	Comments & Recommendations	Risk		
				Low	Med	High
32	Annual budget in support of precept approved by full council*	N	Approval of budget should be clearly minuted		✓	
33	Precept demand properly minuted*	N	Full amount of precept noted but not clearly approved		✓	
34	Earmarked reserves reviewed	Y		✓		
35	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		✓		

Income Control		Y/N	Comments & Recommendations	Risk		
				Low	Med	High
36	Income properly recorded and banked promptly	Y		✓		
37	Precept income received in bank account	Y		✓		
38	Effective security of cash and cash transactions	N/A	No cash handled			
39	Effective security of card transactions	Y		✓		

Bank Reconciliation		Y/N	Comments & Recommendations	Risk		
				Low	Med	High
40	Regular bank statement reconciliation	Y		✓		
41	Balancing entries (adjustments) explained	Y		✓		
42	Bank mandate up to date • Evidence of signatories	Y	Online banking with Unity. Clerk creates payments. Two signatories authorise the payments	✓		

Petty Cash		Y/N	Comments & Recommendations	Risk		
				Low	Med	High
43	Petty cash account used/authorised	N/A	No petty cash			
44	Petty cash spending supported by VAT receipt(s)	N/A	No petty cash			
45	Petty cash reported to Council	N/A	No petty cash			
46	Petty cash float reconciled/reimbursed	N/A	No petty cash			
47	Other	N/A	No petty cash			

Year-end Process		Y/N	Comments & Recommendations	Risk		
				Low	Med	High
48	Accounting according to • Income and expenditure • Receipts and payments	Y	Receipts and Payments	✓		
49	Bank statements reconcile to ledger	Y		✓		
50	Robust audit trail evident	Y		✓		
51	Debtors and creditors recorded	Y		✓		

52	Other	Y		✓		
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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	Updated annually as part of year end	✓		
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	Play equipment inspected every six weeks	✓		

Risk Management		Y/N	Comments & Recommendations	Risk		
				Low	Med	High
55	Risk management scheme in place	Y		✓		
56	Annual risk assessment undertaken as a minimum	Y		✓		
57	Financial controls and procedures documented	Y		✓		
58	Regular financial reporting to Council in line with Financial regulations	Y		✓		
59	Reporting of bank balances minuted	Y		✓		
60	Grants ratified and minuted according to policy	Y		✓		
61	Evidence of unusual activity from minutes	N		✓		

General		Y/N	Comments & Recommendations	Risk		
				Low	Med	High
62	GPC <ul style="list-style-type: none"> <li>• Council eligible</li> <li>• GPC adopted/ up to date</li> </ul>	N		✓		
63	Back up of files adequate	Y	Electronic files are stored on a hard drive		✓	

64	Storage of files (paper and electronic) adequate	Y	Paper files are stored securely with the Parish Clerk	✓		
65	Local Council Award Scheme <ul style="list-style-type: none"> <li>• Foundation</li> <li>• Quality</li> <li>• Quality Gold</li> </ul>	N	Under review for Foundation – to be applied for in 2024/25	✓		
66	Website Accessibility Statement published online*	Y		✓		

Proper Process / Practice		Y/N	Comments & Recommendations	Risk		
				Low	Med	High
67	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		✓		
68	List of Members' interests* <ul style="list-style-type: none"> <li>• Displayed on website</li> <li>• Reviewed regularly</li> </ul>	Y	Link through to West Devon District Council	✓		
69	Declarations of acceptance of office* <ul style="list-style-type: none"> <li>• New Councillor</li> <li>• Chairman</li> </ul>	Y		✓		
70	Co-options according to policy	Y		✓		
71	Agenda documents correct	N	Dates of issue should be added to the agenda	✓		
72	Minutes correct / signed*	Y		✓		
73	Purchase order system used/correct	Y				
74	Purchasing authorised in line with Financial regs / limits	Y		✓		
75	Council operating within legal powers* <ul style="list-style-type: none"> <li>• Legal powers identified in minutes</li> </ul>	Y		✓		
76	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>	N	Recommend a Scheme of Delegation		✓	

Payroll & HR		Y/N	Comments & Recommendations				Risk			
							Low	Med	High	
77	Written statement of particulars for all staff from day one (April 2020 onwards)*	Y					✓			
78	Proper procedures for payroll, PAYE & NI*	Y	HMRC Basic Tools				✓			
79	Is payroll inhouse or external provider used?	Y	In-house	Y	External	GX Accounting	✓			
80	PAYE & NI payments verified	Y					✓			
81	Approval of salaries and increments	Y	Parish Clerk new in post				✓			
82	Approval of expense claims	Y					✓			
83	Minimum wage threshold met	Y					✓			
84	HR procedures and policies adopted / reviewed	Y					✓			
85	Training policy and record staff /elected Members	N	No policy in place No record on website				✓			
86	Qualified Clerk • CiLCA 2015 or later • Level 4 Community Governance or higher	N					✓			
87	Annual appraisals undertaken	Y	Probationary Review in May 2024				✓			
88	Job description up to date / reviewed	Y					✓			
89	Health and safety of staff workstation & PC equipment undertaken * • <a href="#">Display Screen Equipment</a>	Y	PC laptop used for storage and archive. Parish Clerk using personal laptop					✓		
90	Adequate Pension provision in place	Y	LGPS				✓			
	NEST									
	Other		Staff member opted out							
	• Automatic Enrolment for Staff*	Y	Y		N		DD/MM/YYYY	✓		
	• 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				



# Transaction Spot Check

Check number	1		3
Ledger date	10/10/2023	10/0572023	08/06/2023
Item / budget heading	Toilet cleaning	Toilets - electric	Internal Audit
Reference / Cheque number	Payment 74	Payment 33	Payment 23
Order minute reference			
Delivery evidence			
Payment minute reference	Page 4 13d 10 October 24	Page 3 16e 5 July 2023	Page 4 14b 7 June 2024
Invoice value	£83.36	£12.00 (DD)	£120.00
Minute value	£83.36	£12.00	£120.00
Payment value	£83.36	£12.00	£120.00
Statement value	£181.19	£14.78 CR	£120.00
Timely payment	Yes	Yes	Yes
VAT recorded	Yes (£0.00)	No (£0.00)	Yes (£0.00)
S137 recorded in ledger			
S137 minuted			
Notes		VAT incurred on utilities, account in credit	

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

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

	Burials	Y/N	Comments & Recommendations	Risk		
				Low	Med	High
B1	Cemetery accounts balance					
B2	Fees charged in accordance with approved rates					
B3	All interred ashes have certificates of cremation*					
B4	Permits properly documented and stored*					
B5	Cemetery regulations adopted and up to date					
B6	Registers of burials and purchased graves completed correctly and stored safely*					
B7	Burial certificates issued correctly					
B8	Green slips returned appropriately to Registrar					
B9	Legible cemetery burial plan up to date* <ul style="list-style-type: none"> <li>backed up if appropriate</li> </ul>					
B10	Business rates exemptions correctly applied					

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

	Community Buildings	Y/N	Comments & Recommendations	Risk		
				Low	Med	High
CB1						
CB2						
CB3						

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

	Other	Y/N	Comments & Recommendations	Risk		
				Low	Med	High
O1						
O2						
O3						