

Rachel Avery

Internal Audit Checklist 2024/25

| | | | | |
|--|--|---|--|---------|
| Name of Parish or Town Council | Sampford Courtenay Parish Council | | | |
| Parish Council website | www.sampfordcourtenay-pc.gov.uk | | | |
| Name of internal auditor | Rachel Avery | | | |
| Date of audit | 04/06/2025 | | | |
| Type of audit (Please tick) | Intermediate | NA | Year-end (including AGAR) | 2025 |
| Council contact information | Alan Matthewman | | clerkscpc@gmail.com | |
| Clerk | As above | | | |
| RFO* if different | | | | |
| Chairman* | Michelle Wilson | | Cllr.wilson.scpc@gmail.com | |
| | | | | |
| Electorate | 516 (as at 2024/25) | Total number of seats | | 8 |
| Quorum | 3 | Number of councillor vacancies | | 0 |
| Precept Demand 2024/25 | £12631.25 | Gross budgeted Income | | Precept |
| Date of most recent audit | 24/04/2024 | Date of next audit agreed with Clerk | | TBC |
| | Y/N | Comments | | |
| Has the internal auditor seen previous auditreports including the most recent? | Y | | | |
| Is there evidence that previous internal and external audit reports have been acted upon? | Y | | | |

| Key Governance Review | | Y/N | Comments & Recommendations | Risk | | |
|-----------------------|--|-----|----------------------------|------|-----|------|
| | | | | Low | Med | High |
| 1 | Standing orders (tailored and reviewed) | Y | | ✓ | | |
| 2 | Financial regulations* (tailored and reviewed) | Y | | ✓ | | |
| 3 | Terms of reference (committees / working groups) | NA | | ✓ | | |
| 4 | Code of Conduct* (elected members) | Y | | ✓ | | |
| 5 | Complaints procedure* (tailored and reviewed) | Y | | ✓ | | |
| 6 | Insurance Cover* <ul style="list-style-type: none"> • Reviewed annually • Certificate(s) viewed & valid • Employees' Liability Cover in place and published • Public Liability Cover • Employees' Fidelity Guarantee • Councillors' ages reviewed and recorded • Other e.g. vehicles, assets, equipment, volunteers | Y | | ✓ | | |
| 7 | Council contact details available online | Y | | ✓ | | |
| 8 | Up to date employment contracts for all staff | Y | | ✓ | | |
| 9 | Publication scheme in place* | Y | | ✓ | | |
| 10 | GDPR policies in place* <ul style="list-style-type: none"> • Record Retention Schedule • Data Breach Assessment • Process for dealing with a Subject Access Request • Security Compliance Checklist | Y | | ✓ | | |
| 11 | Arrangement for inspection of public records adequate* | Y | | ✓ | | |
| 12 | External audit report published by 30 Sept (if relevant)* | Y | | ✓ | | |

| Transparency | | Y/N | Comments & Recommendations | Risk | | |
|--|--|-----|----------------------------|------|-----|------|
| | | | | Low | Med | High |
| 13 | End of year accounts published by 1 July* | Y | | ✓ | | |
| 14 | Annual Governance statement published by 1 July* • Correctly claimed exemption from audit (if relevant) | Y | | ✓ | | |
| 15 | Internal audit report published by 1 July* | Y | | ✓ | | |
| 16 | Agendas and meeting papers published within three clear days* | Y | | ✓ | | |
| 17 | Past 5 years of annual returns available online* | Y | | ✓ | | |
| 18 | Asset register published by 1 July* | Y | | ✓ | | |
| Councils under £25K turnover and over £200K(Best Practice for those under £200K): | | | | | | |
| 19 | All items of expenditure above £100 published by 1 July(over £500 for larger) | Y | | ✓ | | |
| 20 | Councillor responsibilities published by 1 July | Y | | ✓ | | |
| 21 | Draft minutes published within one month of the meeting | Y | | ✓ | | |
| Councils over £200K turnover: | | | | | | |
| 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* - Evidence of recording - Evidence of reclaiming | Y | | ✓ | | |
| 29 | All payments supported by authorised, minuted invoices | Y | | ✓ | | |
| 30 | S.137* • Recorded separately within accounts • Within legal threshold limits for the current year • Spend in accordance with legislation | Y | | ✓ | | |
| 31 | Payments made in accordance with financial regulations • Cheques • Online banking • BACS • Direct Debit • Credit or debit cards • Other payments | Y | | ✓ | | |

| Budget | | Y/N | Comments & Recommendations | Risk | | |
|--------|--|-----|----------------------------|------|-----|------|
| | | | | Low | Med | High |
| 32 | Annual budget in support of precept approved by fullcouncil* | Y | | ✓ | | |
| 33 | Precept demand properly minuted* | Y | | ✓ | | |
| 34 | Earmarked reserves reviewed | Y | | ✓ | | |
| 35 | Budget is monitored regularly with variances reported to council in line with Financial regulations • Variances from budget explained | 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 | | | | |
| 39 | Effective security of card transactions | N/A | | ✓ | | |

| 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 | | ✓ | | |

| 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 <ul style="list-style-type: none"> Income and expenditure Receipts and payments | Y | | ✓ | | |
| 49 | Bank statements reconcile to ledger | Y | | ✓ | | |
| 50 | Robust audit trail evident | Y | | ✓ | | |
| 51 | Debtors and creditors recorded | Y | | ✓ | | |
| 52 | Other | Y | | ✓ | | |

| Asset control | | Y/N | Comments & Recommendations | Risk | | |
|---------------|---|-----|----------------------------|------|-----|------|
| | | | | Low | Med | High |
| 53 | Register of Assets* • Exists • Reviewed • Up to date | Y | | ✓ | | |
| 54 | Assets inspected and Health & Safety issues considered* • Play equipment • Street furniture • Fire safety • Defibrillators • Other | Y | | ✓ | | |

| 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"> Council eligible GPC adopted/ up to date | N | | ✓ | | |
| 63 | Back up of files adequate | Y | | ✓ | | |
| 64 | Storage of files (paper and electronic) adequate | Y | | ✓ | | |
| 65 | Local Council Award Scheme <ul style="list-style-type: none"> Bronze Silver Gold | Y | Bronze achieved and evidenced | ✓ | | |
| 66 | Website Accessibility Statement published online* | Y | | ✓ | | |
| Proper Process / Practice | | Y/N | Comments & Recommendations | Risk | | |
| | | | | Low | Med | High |
| 67 | Employee posts properly recorded/ correct jobdescriptions <ul style="list-style-type: none"> Proper Officer (Clerk) RFO Deputy Clerk Admin assistant Site staff Other | Y | | ✓ | | |
| 68 | List of Members' interests* <ul style="list-style-type: none"> Displayed on website Reviewed regularly | Y | | ✓ | | |
| 69 | Declarations of acceptance of office* <ul style="list-style-type: none"> New Councillor Chairman | Y | | ✓ | | |
| 70 | Co-options according to policy | Y | | ✓ | | |
| 71 | Agenda documents correct | Y | | ✓ | | |
| 72 | Minutes correct / signed* | Y | | ✓ | | |

| 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 | | | | | ✓ | | |
| 79 | Is payroll inhouse or external provider used? | Y | In-house | | External | Y | ✓ | | |
| 80 | PAYE & NI payments verified | Y | | | | | ✓ | | |
| 81 | Approval of salaries and increments | Y | | | | | ✓ | | |
| 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 | Y | | | | | ✓ | | |
| 86 | Qualified Clerk <ul style="list-style-type: none">• CiLCA 2015 or later• Level 4 Community Governance or higher | N | | | | | ✓ | | |
| 87 | Annual appraisals undertaken | Y | | | | | ✓ | | |
| 88 | Job description up to date / reviewed | Y | | | | | ✓ | | |
| 89 | Health and safety of staff workstation & PC equipment undertaken * <ul style="list-style-type: none">• Display Screen Equipment | Y | | | | | ✓ | | |
| 90 | Adequate Pension provision in place | NA | LGPS | | | | ✓ | | |
| | | | NEST | | | | | | |
| | | | Other | | NA | | | | |
| | | | | | | | | | |

Transaction Spot Check

| Check number | 1 | 2 | 3 |
|---------------------------|------------|-----------------|----------------------|
| Ledger date | 05/02/2025 | 07/08/2024 | 05/03/2025 |
| Item / budget heading | FAS | Water - toilets | Play area inspection |
| Reference / Cheque number | BACS | BACS | BACS |
| Order minute reference | 03/03/2025 | 04/09/2025 | 26/03/2025 |
| Delivery evidence | Y | Y | Y |
| Payment minute reference | 03/03/2025 | 04/09/2025 | 01/04/2025 |
| Invoice value | 60.00 | 67.37 | 138.00 |
| Minute value | 60.00 | 67.37 | 138.00 |
| Payment value | 60.00 | 67.37 | 138.00 |
| Statement value | 60.00 | 67.37 | 138.00 |
| Timely payment | YES | YES | YES |
| VAT recorded | YES | YES | YES |
| S137 recorded in ledger | NA | N/A | N/A |
| S137 minuted | NA | N/A | N/A |
| Notes | | | |

Appendix: Additional Areas for Audit (Council Specific)

| | Allotment s | Y/N | Comments & Recommendations | Ris k | | |
|-----------|---|-----|----------------------------|----------|-----|----------|
| | | | | Low | Med | Hig h |
| 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 | | | | | |

| | Burial s | Y/ N | Comments & Recommendations | Ris k | | |
|------------|--|---------|----------------------------|----------|-----|----------|
| | | | | Low | Med | Hig h |
| 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* • backed up if appropriate | | | | | |
| B10 | Business rates exemptions correctly applied | | | | | |

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

| | 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 | | | | | | |