Rachel Avery
Internal Audit Checklist 2025/26

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	**31 May 2026**			
Type of audit (Please tick)	Intermediate		Year-end (including AGAR)	Y
Council contact information	**Name**		**Email**	
Clerk	Malcolm Harris		clerk@sampfordcourtenay-pc.gov.uk	
RFO* if different				
Chairman*	Cllr Michele Wilson		cllr.wilson.scpc@gmail.com	

Electorate	516	**Total number of seats**	8
Quorum	3	**Number of councillor vacancies**	0
Precept Demand 2025/26	£12631.00	**Gross budgeted Income**	As precept
Date of most recent audit	04 June 2025	**Date of next audit** agreed with Clerk	

	Y/N	**Comments**
Has the internal auditor seen previous audit reports including the most recent?	Y	
Is there evidence that previous internal and external audit reports have been acted upon?	Y	I would like to thank the Parish Clerk for the tidy manner and timely manner in which the records and for the assistance provided during this annual review. I would also like to thank the Chair for her work on Assertion 10.

	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	Recommendation: remove any previous policies, in this case FRs May 2025, from the website	☐		
3	Terms of reference (committees / working groups)	Y		☐		
4	Code of Conduct* (elected members)	Y		☐		
5	Complaints procedure* (tailored and reviewed)	Y		☐		
6	Insurance Cover* • 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	Recommendation: members review level of cover to ensure adequacy of insurance cover, and this be minuted accordingly		☐	
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* • Record Retention Schedule • Data Breach Assessment • Process for dealing with a Subject Access Request • Security Compliance Checklist	Y	Record Retention Policy in place. Recommendation: adoption of FOI Request Protocol, SAR Protocol and Data Breach Policy/Assessment			
11	Arrangement for inspection of public records adequate*	Y				
12	External audit report published by 30 Sept (if relevant)*	N	External audit report not published on website. Negative response at assertion N			

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	Spot check of independently chosen invoices undertaken	☐		

	Budget	Y/N	Comments & Recommendations	Risk		
				Low	Med	High
32	Annual budget in support of precept approved by full council*	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	Y			☐	
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	N	Recommendation: Review all bank mandates on an annual basis	☐		

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		☐		

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	N	At time of review, there was no review of the register of assets for the financial year. Clerk confirmed that this would take place prior to signing of accounts	☐		
54	Assets inspected and Health & Safety issues considered* • Play equipment • Street furniture • Fire safety • Defibrillators • Other	N	Clerk confirmed no play equipment check took place in 2025/26, but is planned for 2026/27	☐		

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 • 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 • Bronze • Silver • Gold	Y	Bronze	☐		
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 • Proper Officer (Clerk) • RFO	Y		☐		
68	List of Members' interests* • Displayed on website • Reviewed regularly	Y		☐		
69	Declarations of acceptance of office* • New Councillor • Chairman	Y		☐		
70	Co-options according to policy	Y		☐		
71	Agenda documents correct	Y		☐		
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* • Legal powers identified in minutes	Y				
76	Delegation to officers or committees • Scheme of delegation • Limits set out in financial regulations and / or standing orders; • Adhered to; • Reported adequately	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	☐		
80	PAYE & NI payments verified	Y		☐		
81	Approval of salaries and increments	N	Recommendation: Council requested to note any increments each year, even if contractual	☐		
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 • 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 * • **Display Screen Equipment**	Y		☐		
90	Adequate Pension provision in place	N	LGPS NEST Other	☐		
	• Automatic Enrolment for Staff*		Y X N			☐
	• Opt Out Evidenced*	Y	Y N			
	• Declaration of Compliance*	N	Y N	NOT TESTED		
	• Redeclaration of Compliance	N	Y N	NOT TESTED		