

Internal Audit Checklist

Name of Council	Scotter PC	Name of Clerk	Kyela	No. of Councillors	10
Name of RFO	Kyela	Quorum	4	Precept	£ 67,540
Electorate	2534	Gross budget income		£ 67,640.13	

1. Book-Keeping

1.1 Ledger maintained and up to date?	Y		
1.2 Arithmetic correct?	Y		Total Receipts £ 82,649 Total Payments £ 118,368.83
1.3 Evidence of Internal Control?	Y		PCM Minutes
1.4 VAT evidence, recording & reclaim?	Y		Reclaimed £ 1325.11 Paid £ 1,752.05
1.5 Payment ledger supported by invoices, authorised & minuted?	Y		Sampled -
1.6 S137 separately recorded & within limits?	Y		RBL £170 Xmas Tree £120
1.7 S137 expenditure direct benefit to electorate?	Y		

2. Due Process

2.1 Latest Standing Orders Adopted?	Y		2018
2.2 Standing Orders reviewed at annual meeting?		N	PCM - Min 2201/16
2.3 Financial Regulations (FR) adopted?	Y		
2.4 FR properly tailored to council?	Y		PCM - Min 2201/15-6
2.5 Equal Opportunities policy adopted?	Y		PCM - Min
2.6 Adequate Internal Controls for payments?	Y		Policy & PCM Minutes

Due Process

2.7 List of member interests held?	Y		WLDC 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 Method Statements ; RA`s & PL Insurance from contractors
2.10 Purchasing authority defined in FR?	Y		FR 10.1
2.11 Legal powers identified to justify spending?		N	See FR 10.5 eg – as listed in the Good Councillor Guide
2.12 Committee terms of reference exist & reviewed?	Y		Personnel Committee -
2.13 Website accessible & regularly updated for Transparency Code?	Y		➤ £ 25k / < £ 200 K
2.14 Is eligibility for General Power of Competence properly evidenced?		N	Commenced CiLCA Sept 21
2.15 Do arrangements for public inspection of council's records exist?	Y		

3. Risk Management

3.1 Does scan of minutes reveal any unusual activity?	Y		<ol style="list-style-type: none"> 1. Councillors to be Summoned to PCM`s not invited 2. Only items on the agenda to be resolved 3. Recommend Councillors should declare interest - payments & member of allotments 4. Staff pay figures not required to be listed on agenda - usually paid `below line` 5. Only elected member `opens` PCM`s 6. 2112/4 Oct mins approved Nov 7. Jan Minutes – NO Councillors present 8. PCM Minutes to be signed by Chairman presiding when approved 9. Recommend Pre-Contracts / Bidding to be `below line`
3.2 Annual risk assessment carried out?		N	See FR 17
3.3 Insurance cover appropriate and adequate?	Y		
3.4 Evidence of annual insurance review?	Y		

23.5 Minutes initialed, each page identified and overall signed?	Y		
3.6 Regular financial reporting as agreed by council?	Y		
3.7 S137 expenditure minuted?		N	See FR 10.5

2.

Risk Management			
3.8 Control measures specific to the risks of online banking?	Y		FR 6.10 : 6.15 – 6.17
3.9 Is public liability insurance in place?	Y		£10,000,000
3.10 Is officer fidelity insurance in place?	Y		£ 250,00
3.11 Evidence of internal & external audit reports received & actioned?	Y		Note External Audit report 20/21 - 30/09/21
3.12 Are all electronic files backed up?	Y		External Hard Drive
4. Budget			
4.1 Annual budget to support precept?	Y		
4.2 Has budget been discussed and adopted by council?	Y		2101/17
4.3 Any reserves earmarked?	Y		
4.4 Any unexplained variances from budget?			
4.5 Precept demand correctly minuted?	Y		
5. Employment			
5.1 Contract of employment?	Y		
5.2 HMRC arrangements and payments correct?	Y		
5.3 Council or committee with devolved authority approved salary payment?	Y		

3.

Employment

5.4 Other payments reasonable and approved by council?	Y		
5.5 Council registered with Pensions Regulator, if appropriate?	Y		
5.6 Pensions duties reviewed as required?	Y		
5.7 Pension contributions recorded and paid?	Y		NEST
5.8 Does council have employer liability insurance?	Y		
5.9 Does the council have disciplinary and grievance procedures in place?	Y		

6. Asset Control

6.1 Does council keep a register of all assets owned?	Y		
6.2 Is asset register up to date?	Y		
6.3 Value of individual assets included?	Y		
6.4 Inspected for risk and up to date inspection records exist?		N	FR 17 & 14.6 – H&S inspection of Assets
6.5 Record of deeds, articles and land register references available?		N	Goosemoor Constable Riverside Cemetery Allotments Scotterthorpe Allotments The Granary The Rookery Elizabeth Close Southcliff Road

7. Bank Reconciliations

7.1 Bank reconciliations covering accounts, investments & cash in hand?	Y		
7.2 Are reconciliations presented to council at agreed intervals?	Y		

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		
8.4 Where appropriate, debtors and creditors properly recorded?	Y		
8.5 Has council agreed, signed and minuted sections 1 & 2 of AGAR?		N	Note External Audit report 20/21 - 30/09/21

9. Cemetery

9.1 Cemetery Regulations adopted and up to date?	Y		On Website - 15/03/21
9.2 Registers of burials & purchased graves completed correctly?	Y		
9.3 Burial certificates issued correctly?	Y		
9.4 Green Slips returned appropriately to Registrar?	Y		
9.5 Cemetery burial plan up to date and backed up?	Y		
9.6 Business rates exemptions correctly applied?			?

10. Allotments

Cemetery Allotments & Scotterthorpe Allotments

10.1 Are annual tenancy agreements issued?	Y		
10.2 Are all rents received?	Y		Received £ 450 rent
10.3 Are allotment rules issued to all tenancy holders?	Y		Included in Tenancy Agreement

11. Play areas

Elizabeth Close The Granary The Rookery

11.1 Are play equipment checks conducted in the timeframe agreed by council?	Y		Weekly - Introduced Oct 2021
11.2 Is an annual safety check carried out by an accredited body?	Y		ROSPA – 29/11/21
11.3 Are any necessary signs displayed regarding age limits?		N	
11.4 Is an annual check of landscape, trees and bushes undertaken?			?

12. Transparency Codes > £ 25k / < £ 200K

12.1 All items of expenditure as required published by 1 st July?		N	
12.2 End of year accounts published by 1 st July?		N	
12.3 Annual Governance Statement published by 1 st July?		N	
12.4 Internal Audit Report published by 1 st July?		N	
12.5 Councillor responsibilities published by 1 st July?		N	
12.6 Asset register published by 1 st July?		N	
12.7 Agendas and meeting papers published within 3 clear days?	Y		
12.8 (Draft) Minutes published within one month of the meeting?	Y		