

Saxilby with Ingleby Parish Council - Internal Audit Checklist¹

Internal Audit undertaken by:

Name of Council		Name of Clerk	
No. of Elected Members		Name of RFO (if different from above)	
Quorum		Precept Demand 2020/21	
Electorate		Gross budgeted income	

	Key Governance Review	Y/N	Comments & Recommendations	RISK			Date of audit
				Low	Med	High	
1	Standing Orders (Tailored and Reviewed)						
2	Financial Regulations (Tailored and Reviewed)						
3	Terms of Reference (Committees/Working Groups)						
4	Code of Conduct (Elected Members)						
5	Complaints Procedure (Tailored and Reviewed)						
6	Insurance Cover <ul style="list-style-type: none"> • Reviewed Annually • Certificate(s) viewed & valid • Employees Liability Cover 						

¹ To be used as a living document, updated with each audit

- Other

	Transparency	Y/N	Comments & Recommendations	RISK			Date of audit
				Low	Med	High	
7	Internal Controls (Statements or Review)						
8	Investment Strategy						
9	Publication Scheme (Reviewed)						
10	Risk Assessment (Statement or Review)						
11	Pay Policy (Staffing – Reviewed)						
12	Spending Authorised						
13	Procurement – Correctly Administered						
14	Organisational – (Agendas/Minutes/Financial Reporting)						
15	Land and Assets (Reviewed)						
16	Adequate GDPR policy/procedures in place						
17	Local Council Award Scheme: Attained/Interest						

18	Other						
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	Accounting	Y/N	Comments & Recommendations	RISK			Date of audit
				Low	Med	High	
19	Cashbook maintained and up to date						
20	Arithmetically Correct (Checks/balance)						
21	Evidence of Internal Control						
22	VAT: <ul style="list-style-type: none"> Recorded Reclaimed 						
23	All Payments Supported by Invoices						
24	S.137: <ul style="list-style-type: none"> Recorded separately within accounts Within legal threshold limits Spend in accordance with legislation 						

	Income Control	Y/N	Comments & Recommendations	RISK			Date of audit
				Low	Med	High	
25	Income properly recorded and banked promptly						
26	Precept demand/calculations receipt						
27	Effective security of cash and cash transactions						
28	Correct allocation and reporting of CiL funds						

	Petty Cash	Y/N	Comments & Recommendations	RISK			Date of audit
				Low	Med	High	
29	Petty Cash Account used/authorised						
30	Petty Cash Spending supported by VAT receipt(s)						
31	Petty Cash reported to Council						
32	Petty Cash Float reconciled/reimbursed						
33	Other						

	Year End Process	Y/N	Comments & Recommendations	RISK			Date of audit
				Low	Med	High	
34	Correct Accounting Basis						
35	Bank statements reconcile to ledger						
36	Robust Audit Trail evident						
37	Debtors and Creditors Recorded						
38	Other						

	Bank Reconciliation	Y/N	Comments & Recommendations	RISK			Date of audit
				Low	Med	High	
39	Regular bank statement reconciliation						
40	Balancing entries (adjustments) explained						
41	Bank mandate up to date						

	Budget	Y/N	Comments & Recommendations	RISK			
				Low	Med	High	
42	Annual budget in support of precept						
43	Earmarked reserves						
44	Unexplained budget variances reported to Council						
45	Precept Demand properly minuted						

	Asset Control	Y/N	Comments & Recommendations	RISK			Date of audit
				Low	Med	High	
46	Register of Assets <ul style="list-style-type: none"> • Reviewed • Up to date 						
47	Assets Inspected and Health & Safety Issues Considered						

	Proper Process/Practice	Y/N	Comments & Recommendations	RISK			Date of audit
				Low	Med	High	
48	Employee posts properly recorded <ul style="list-style-type: none"> • Proper Officer (Clerk) & RFO • Assistant Clerk • Grounds Manager • Grounds staff • Community Centre Manager • Bar Supervisor • Bar & Centre staff 						
49	List of Members Interests recorded/displayed on website						
50	Agenda Documents Correct						
51	Minutes Correct/Signed						
52	Purchase Order System used/correct						
53	Purchasing Authorised in line with Financial Regulations/limits (and within budget)						
54	Council operating within legal powers						
55	Delegation Limits <ul style="list-style-type: none"> • Set out in Financial Regulations • Adhered to • Reported adequately 						

	Risk Management	Y/N	Comments & Recommendations	RISK			Date of audit
				Low	Med	High	
56	Evidence of unusual activity						
57	Annual Risk Assessment undertaken (as a minimum)						
58	Insurance Cover <ul style="list-style-type: none"> • Reviewed Annually • Public Liability Cover • Employees Fidelity Guarantee • Key person cover • Councillor age reviewed/recorded 						
59	Financial Controls and procedures documented						
60	Regular financial reporting to Council (in line with Financial Regulations)						
61	Reporting of bank balances minuted						
62	S.137 (and other grants) ratified/minuted						

83	Income for burials/permits balance						
84	Fees charged in accordance with approved rates						
85	A legible plan of all burials is evident and maintained						
86	Statutory records kept/stored safely						
87	All interred ashes have Certificates of Cremation						
88	Permits properly documented and stored						

	Allotment Authority	Y/N	Comments & Recommendations	RISK			Date of audit
				Low	Med	High	
89	Income for allotment rentals balance						
90	Fees charged in accordance with approved rates						
91	Up to date occupancy details kept and securely retained						
92	Agreements/licences issued to all plot holders						
93	Other						

	Market Authority	Y/N	Comments & Recommendations	RISK			Date of audit
				Low	Med	High	
94	Income for stall hire balances						
95	Fees charged in accordance with approved rates						
96	Up to date occupancy details kept and securely retained						
97	Statutory records kept/stored safely						
98	Agreements/licences issued to all stall holders						
99	Other						