

Nettleham Parish Council - Internal Audit Checklist 2022/23

Undertaken by: Steve Fletcher

Date: 18.01.2023

Type of Audit: Intermediate / Annual Date of next Audit: (TBC)

Name of Council	Nettleham Parish Council	Electorate	
No. of Elected Members	12	Name of Clerk	Debbie Locker
Vacancies (Members)	0	Name of RFO (if different from above)	n/a
Quorum (full Council)	4	Precept Demand 2022/23	£191,398

	Key Governance Review	Y/N	Comments & Recommendations
1	Standing Orders (Tailored and Reviewed)	Y	Reviewed 31.05.2022
2	Financial Regulations (Tailored and Reviewed)	Y	Reviewed 31.05.2022 – To be updated 24.01 2023
3	Terms of Reference (Committees/Working Groups)	Y	Reviewed 31.05.2022
4	Code of Conduct (Elected Members)	Y	Updated 15.03.2022 (min ref 045/22(d))
5	Complaints Procedure (Tailored and Reviewed)	Y	Reviewed 31.05.2022
6	Insurance Cover ✓ Reviewed Annually ✓ Certificate(s) viewed & valid ✓ Employees Liability Cover ✓ Vehicle(s)	Y Y Y Y	3-year policy Evidenced in file Evidenced in file (renewal date 31.05.2023) Evidenced in file Evidenced in file (policy exp 31.05.2023)

	Transparency	Y/N	Comments & Recommendations
7	Internal Controls (Statement or Review)	n/a	Contained within Financial Regulations – no individual policy used
8	Investment & Borrowing Strategy	Y	Adopted 22.02.2022
9	Publication Scheme (Reviewed)	Y	Reviewed 31.05.2022
10	Risk Assessment (Statement or Review)	Y	'Live' document updated August 2022
11	Pay Policy (Staffing- Reviewed) & Pensions	Y	Matters dealt with via employment T&C's overseen by Personnel & Standards Panel & reported to Council
12	Spending Authorised	Y	Evidenced in files and reported to Council
13	Procurement	Y	Evidenced in Financial Regulations (see no.2 above)
14	Organisational Transparency	Y	Associated documentation evidenced in files and on website
15	Land and Assets (Policy / Document Reviewed)	Y	Fixed asset register updated 16.01.2023
16	Adequate GDPR / FOI policy/procedures in place	Y	Evidenced in files – GDPR policy reviewed 31.05.2022

Accounting		Y/N	Comments & Recommendations
17	Cashbook maintained and up to Date	Y	Evidenced RBS Software / printouts Monthly reporting to Finance Committee
18	Arithmetically Correct (checks / balance)	Y	Evidenced - regular reconciliation to bank statements
19	Evidence of Internal Control	Y	Evidenced in files (policy) Staff training / induction
20	VAT Recorded Reclaimed	Y Y	Evidenced in files Evidenced in files
21	All Payments Supported by Invoices	Y	Evidenced in files / bank transactions / accounts
22	s.137 Recorded separately within accounts Within legal threshold limits Spend in accordance with legislation	n/a n/a n/a	Note: No/grants considered / given during 2022/23 to date. Separate column evidenced within RBS accounts system in accordance with legislation.

	Income Control	Y/N	Comments & Recommendations
23	Income properly recorded and banked promptly	Y	Evidenced RBS Software / printouts / bank statements Monthly reporting to Council
24	Precept demand/calculations receipt	Y	Evidenced in minutes / RBS Software / printouts / bank statements Monthly reporting to Council
25	Effective security of cash and cash transactions	Y	Evidenced RBS Software / printouts / bank statements Monthly reporting to Council

	Petty Cash	Y/N	Comments & Recommendations
26	Petty Cash Account used/authorised	Y	Petty cash account used; satisfactory records and balances

	Year End Process	Y/N	Comments & Recommendations
30	Correct Accounting Basis	Y	Use of RBS financial software
31	Bank statements reconcile to ledger	Y	Evidenced RBS Software / printouts / bank statements Monthly reporting to Council
32	Robust Audit Trail evident	Y	Evidenced RBS Software / printouts / bank statements Monthly reporting to Council
33	Debtors and Creditors Recorded	Y	Evidenced RBS Software / printouts / bank statements Monthly reporting to Council
34	Internal Auditor report received/reported/actioned	Y	Reported to Council 18.01.2022 (min ref 08/22(b))
35	AGAR completed and submitted External Auditor report received / reported / actioned	Y Part	AGAR presented to Council 31.05.2022 Outstanding action - Council to reconfirm statements 3,5 and 8 at its next meeting

	Bank Reconciliation	Y/N	Comments & Recommendations
36	Regular bank statement reconciliation	Y	Evidenced RBS Software / printouts / bank statements Monthly reporting to Finance Committee
37	Balancing entries (adjustments) explained	n/a	n/a

38	Bank mandate up to date	Y	Reviewed and updated May 2019 – no changes
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	Budget	Y/N	Comments & Recommendations
39	Annual budget in support of precept	Y	Evidenced in minutes – properly displayed on PC website
40	Earmarked reserves	Y	EMR spreadsheet adopted and updated November 2022.
41	Unexplained budget variances reported to Council	n/a	n/a
42	Precept Demand properly submitted	Y	Evidenced in file – Precept demand submitted to WLDC January 2022

	Asset Contr	Y/N	Comments & Recommendations
43	Register of Assets <ul style="list-style-type: none"> · Reviewed · Up to date 	Y Y	Updated 16.01.2023
44	Assets Inspected and Health & Safety Issues Considered	Y	Weekly/monthly/annually as necessary

Proper Process / Practice		Y/N	Comments & Recommendations
45	Employee posts properly recorded <ul style="list-style-type: none"> ✓ Proper Officer (Clerk) ✓ RFO ✓ Deputy Clerk(s) ✓ Admin Assistant(s) ✓ Other – Grounds/Caretakers 	Y Y Y Y Y	All posts are properly recorded with contracts of employment, terms and conditions and payroll properly accounted.
46	List of Members Interest recorded / displayed on website	Y	Evidenced on website
47	Agenda Documents Correct	Y	Review of website supports
48	Minutes Correct / Signed	Y	Review of website supports – signed copies evidenced in files
49	Purchase Order System used/correct	Y	Satisfactory methods used. Reported to full Council
50	Purchasing Authorised in line with Financial Regs / Limits	Y	Evidenced in files with invoicing/payments identified within RBS Software / printouts / bank statements Monthly reporting to Council
51	Council operating within legal powers	Y	No evidence of any illegal activities
51	Delegation Limits <ul style="list-style-type: none"> ✓ set out in financial regulations ✓ adhered to 	Y Y	Evidenced in file / on website No evidence of any illegal activities

Risk Management		Y/N	Comments & Recommendations
53	Evidence of unusual activity	N	n/a
54	Annual Risk Assessments undertaken (as a minimum)	Y	Evidenced in file
55	Health & Safety Policy PPE Training COSHH Testing	Y Y Y Y Y	Excellent records and supporting documentation File evidence File evidence File evidence File evidence File evidence

	Financial		Comments and Recommendations
56	Financial Controls and procedures documented	Y	Evidenced in files / minutes
57	Regular financial reporting to Council (in line with Fin Regs)	Y	Reports to Council in line with proper accounting practice / adopted policy
58	Reporting of bank balances minuted	Y	Reports to Council in line with proper accounting practice / adopted policy
59	S.137 (& other grants) ratified / minuted	n/a	See no.22 (above)
60	Health & Safety Policy	Y	Adopted policy reviewed August 2022 - updated 22.11.2022
61	PAT Testing (equipment)	Y	Evidenced in files

	Payroll & HR	Y/N	Comments & Recommendations
62	Contracts of employment for all staff	Y	All staff members have contracts of employment based
63	Proper procedures for payroll, PAYE & NI	Y	Payroll outsourced to Data Plan
64	PAYE & NI payments verified	Y	Evidenced in salary payments (RBS financial system). PAYE & NI payments calculated, approved
65	Approval of salaries and increments	Y	Evidenced in minutes / salary payments (RBS financial system)
66	Approval of expense claims	n/a	n/a
67	Minimum wage threshold met	Y	Evidenced in contracts of employment / salary payments (RBS financial system)
68	HR procedures and policies adopted	Y	PASL appointed HR advisers
69	Training policy and record for staff and elected Members	Y	Evidenced in files
70	Qualified Clerk		Clerk holds CiLCA qualification.
71	Annual appraisal undertaken	Y	Undertaken May 2022
72	Job description up to date / reviewed	Y	As part of the annual appraisal process
73	H&S review of staff workstation & PC equipment undertaken	Y	Evidenced in files

	General	Y/N	Comments & Recommendations
74	Have previous audit issues been addressed	Part	See 35 above
75	Eligible for GPC	N	Qualified Clerk & at least 2/3 Members elected
76	Back up of files adequate	Y	All files are backed up to main server (daily) and to 'cloud'
77	Storage of files adequate	Y	As above
78	Arrangement for inspection of public records adequate	Y	Access is in line with Audit regulations

	Burial Authority	Y/N	Comments & Recommendations
79	Income for burials/permits balance	Y	All records stored securely in fireproof safe and scanned
80	Fees charged in accordance with approved rates	Y	Available on website. Income evidenced in finances / records
81	A legible plan of all burials is evident and maintained	Y	Maintained and updated – entries onto master document / stored in fireproof safe
82	Statutory records kept / stored safely	Y	Stored in fireproof safe
83	All interred ashes have certificates of cremation	Y	Evidenced in files
84	Permits properly documented and stored	Y	See 81 above

	Allotment Authority	Y/N	Comments & Recommendations
85	Income for allotment rentals balance	Y	Evidenced in files with invoicing/payments identified within RBS Software / printouts / bank statements Adequate reporting to Council
86	Fees charged in accordance with approved rates	Y	Evidenced in files with invoicing/payments identified within RBS Software / printouts / bank statements Monthly reporting to Council – Reviewed November 2022
87	Up to date occupancy details kept and securely retained	Y	Evidenced in files – securely stored
88	Agreements/licences issued to all plot holders	Y	Evidenced in files – securely stored

Mr S Fletcher

IMO; Dip Ed (MA); CiLCA; MILCM; PSLCC; FiLCA

19th January 2023