

Internal Audit Checklist 'Year End 2022/23'

Name of Authority: Weston Colville Parish Council Date of Audit: 15th June 2023

<https://westoncolville.org.uk/>

Audit Completed by: Penny Bryant

Legislation

Process	Expected Control	Notes/Action to be Taken
Standing Orders	<ul style="list-style-type: none"> Model NALC April 2018 (updated August 2020) 	Yes
Financial Regulations	<ul style="list-style-type: none"> Model NALC 2019 	Yes
Code of Conduct	<ul style="list-style-type: none"> Adopted from District Council/LGA? 	<p>Old SCDC policy on website.</p> <p>New the new LGA CoC adopted following 2022 elections</p>
Health & Safety Policy	<ul style="list-style-type: none"> Required by Health & Safety at Work Act 1974 Includes management arrangements 	Risk assessment schedule
Disciplinary Policy with Procedures	<ul style="list-style-type: none"> Complies with ACAS Code of Practice 2018 	Recommend to put in place
Grievance Procedure	<ul style="list-style-type: none"> Complies with ACAS Code of Practice 2018 	Recommend to put in place
Data Protection Policy	<ul style="list-style-type: none"> Incorporates GDPR Regulations 2018 	PB to send NALC Toolkit
Publication Scheme	<ul style="list-style-type: none"> Is there a Publication Scheme? Is it based on the template supplied by the ICO? 	Yes, called the FOI Policy

ICO	<ul style="list-style-type: none"> Is the LA registered with the ICO? 	<p>Not on the register but evidence has been shown which clearly details an application was made. The Clerk will follow this through.</p> <p>Application made: Jan 2023 C1289314</p>
Insurance	<ul style="list-style-type: none"> Is there a current Insurance Policy in place? Yes Who is it with? Zurich Public Liability limit £10,000,000 Fidelity Guarantee limit £50,000 Employer's Liability limit £50,000 Sufficient cover for assets - Yes Buildings? When were they last valued? – No buildings Any other requirements 	<p>Cover 23rd April 2022 – 1 June 2023</p> <p>Asset Register – June 2023 £40,380.16 Insurance for £42,759.53</p>

Councillors and Ethical Framework

Process	Expected Control	Notes
CLlr Declarations of Office	<ul style="list-style-type: none"> One for each Councillor – each election 	Yes
Chairman & Vice Chairman Declaration of Office	<ul style="list-style-type: none"> Every May 	Yes
Register of Interests Current	<ul style="list-style-type: none"> Check that these are on District Council website Check link on website or original document Are they checked or monitored? Is there evidence that old Council and CLlr information is destroyed? 	Not on PC website, consider adding a direct link to SCDC bespoke page.
Evidence of Declarations of Interests at Meetings	<ul style="list-style-type: none"> Do CLlrs declare interests during meetings? Yes Do CLlrs leave a meeting if they declare prejudicial interests? 	Guidance requires a councillor to leave room for pecuniary or prejudicial interest – Clerk advised CLlrs generally leave the room

Dispensation Grant Policy	<ul style="list-style-type: none"> Does the LA have a Dispensation Grant Policy 	Council policy is to use the guidance in Standing Orders
General Power of Competence (GPC)	<ul style="list-style-type: none"> Is the Authority using the GPC? Do qualifications still apply? 	No

Agendas and Minutes

Process	Expected Control	Notes
Agendas		
Is there evidence that correct procedures are in place?	<ul style="list-style-type: none"> Correct numbering used 3 days clear notice Yes Signed by proper officer Yes Location, time, summons, etc. Yes 	<p>Full address of venue not on the notice</p> <p>Agenda descriptions could be clearer to understand what is expected to be discussed at the meeting.</p> <p>The Chairman should initial each page where loose leaf Minutes are used.</p>
Annual Meeting of Council	<ul style="list-style-type: none"> Held in May? 1st item 'Election of Chairman'? General Power of Competence declared? 	<p>11th May 2022</p> <p>Second part calls an AGM but it is the AM. First item in the second part is election of the Chairman.</p> <p>One agenda calls both meetings but the agendas should be issued separately.</p>
Annual Parish/Town Meeting	<ul style="list-style-type: none"> Was the meeting held between 1st March and 1st June? 	<p>11th May 2022</p> <p>This meeting is the Annual 'Assembly' or Annual 'Parish' meeting ie the meeting of the electorate</p>

	<ul style="list-style-type: none"> • Agenda published 7 days in advance? No • Agenda signed by Chairman? No 	
Matters Arising?	<ul style="list-style-type: none"> • If used, is it used correctly? 	Called 'Matters in hand' and is for reporting only.
Minutes		
Minute book	<ul style="list-style-type: none"> • Is there an official minute book/folder? • Are minutes signed and initialled? Loose leaf pages should be individually numbered (currently these are consecutively & correct) & initialled by the Chairman. Last page correctly signed by the Chairman. • Are resolutions clear? Yes • Do minute items match agendas? Yes • Do decisions comply with Standing Orders Yes • Do cllrs declare interests? Yes • Verbatim minutes? In places • Is there evidence of public participation? Yes • Evidence that planning applications are considered at a public meeting? Yes • Evidence of decisions being made under S137? 	<p>Yes</p> <p>Send JPAG 2023 guide</p>

Policies and Procedures

Process	Expected Control	Notes
Monitoring and Updating	<ul style="list-style-type: none"> • Is there evidence in minutes that these are regularly monitored and updated? 	Yes
Risk Management Policy	<ul style="list-style-type: none"> • Is this monitored at least annually at the Annual meeting of the Council? 	<p>Risk management schedule in place</p> <p>Health & Safety policy</p>
Asset Register	<ul style="list-style-type: none"> • Is this up to date? • Does it hold the Audit and Insurance figures? No – needs acquisition & insurance cost • Is it published on the website? Not yet • Does it match the Insurance Policy figures? Within parameters see above 	

Data Protection & GDPR	<ul style="list-style-type: none"> Does the LA hold a Subject Access Register? Does it hold a log of Data Breaches? Is there a Privacy Policy/Statement? – No – PB to send template Is there evidence ROPA (Record of Processing Activities)? 	The documents are not in place as they have not been required to date.
Management of Information	<ul style="list-style-type: none"> Does the LA hold a document confirming how it handles all documentation including archiving and destruction of old documents? How does the LA destroy old documents? Secure means? 	No
Other Policies held		Equality Policy Compliments & Complaints Transparency Code

Risk Management

Process	Expected Control	Notes
Unusual Financial Activity	<ul style="list-style-type: none"> Check a sample of minutes for unusual financial activities. 	None found
GDPR	<ul style="list-style-type: none"> See separate checklist 	
Risk Assessments	<ul style="list-style-type: none"> Do checks align with Risk Management Policy Is there evidence of robust monitoring process? Is there a system for action on reports? What is it? What system picks up failure in the assessment process? 	Improvements should be made to risk management. Cllrs should complete a written risk assessment report for the council records. Current practice is for 2 Cllrs to carry out a visual inspection. Annual inspection completed by David Bracey – former RoSPA
Annual Assessment of Current Procedures	<ul style="list-style-type: none"> Is there a process of annual assessment? 	This area could do with a review together with all risk areas.

	<ul style="list-style-type: none"> How does it check the effectiveness of the procedures? 	
Assets	<ul style="list-style-type: none"> Is the Asset Register up to date? 	Yes

General Data Protection Regulations (GDPR)

Process	Expected Control	Notes
Training	<ul style="list-style-type: none"> Has the Clerk received training? Yes Have any Cllrs received training? Yes, Chairman 	
Data Protection Officer	<ul style="list-style-type: none"> Has a Data Protection Officer been appointed? A Cllr with DPO /experience /knowledge Are they aware that CAPALC offer this as a service? Yes 	
Email Addresses	<ul style="list-style-type: none"> Does the Clerk have a Council specific email address? clerk@westoncolville.org.uk Do Cllrs have Council specific email addresses? Yes, .org.uk .gov.uk? Are contact details advertised on the council website? No Are there privacy notices at the footer of emails? On clerks email only 	
Personal Data	<ul style="list-style-type: none"> How is personal data stored? Memory sticks Is there a procedure for monitoring personal data stored? No 	
Insurance	<ul style="list-style-type: none"> Is there insurance cover in cases of Data Breach? Cyber security insurance? 	Not specifically

Employment

Process	Expected Control	Notes
Clerk	<ul style="list-style-type: none"> Is there a Contract in place? Yes When was this last reviewed? A few years ago When was the Job Description last reviewed? A few years ago When was the salary last reviewed? Nov 2022 when pay scales changed When was the last Performance Review/Appraisal held? A few years ago Is there a Pension scheme? Below the autoenrollment level Are they registered with the Pensions Regulator? Yes 	

Payroll	<ul style="list-style-type: none"> Are payments being made to HMRC? Who calculates the payroll? Clerk or Payroll Company 	Basic Tools Clerk
Other Staff	<ul style="list-style-type: none"> Are there other staff? If so, consider the above as per the Clerk. 	No

Burial Authority ~~Yes~~/No

Process		Expected Control	Notes
Burial Records	•	<ul style="list-style-type: none"> Does the burial authority have appropriate burial records? 	
	•	<ul style="list-style-type: none"> Are the records paper or electronic format? 	
Processes	•	<ul style="list-style-type: none"> Is there provision for public liability insurance in their policy? 	
	•	<ul style="list-style-type: none"> Has the Clerk undertaken any training? 	
	•	<ul style="list-style-type: none"> Is there a Risk Management Policy? 	
	•	<ul style="list-style-type: none"> Is there an up to date plan of the site? 	
	•	<ul style="list-style-type: none"> Is there provision in the budget for maintenance? 	
Closed Churchyard	•	<ul style="list-style-type: none"> Is the LA responsible for a Closed Churchyard? Yes/No 	
	•	<ul style="list-style-type: none"> Do they hold public liability insurance? 	
	•	<ul style="list-style-type: none"> Is there a Risk Management Policy? 	
	•	<ul style="list-style-type: none"> Is there provision in the budget for maintenance? 	

Playground Management

Process	Expected Control	Notes
Playground/LEAPs	<ul style="list-style-type: none"> Does the LA own a playground or LEAP? Is it professionally inspected on an annual basis? Yes Is there evidence of other regular inspections? Visual but not written down Who carries out the inspections? Cllrs Does the LA have adequate public liability insurance? Yes Is there a Risk Management Policy? 	See comments above on risk assessments for this section

	<ul style="list-style-type: none"> Is the equipment listed on the Asset Register? Yes Does the insurance cover the items in the playground/LEAP? Yes Is there a written procedure for reported faults? No Is there provision in the budget for maintenance? Yes 	
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Allotments

Process	Expected Control	Notes
Allotments	<ul style="list-style-type: none"> Does the LA own any allotments? Is there an adequate record of tenants? Does the LA have sufficient public liability insurance? How is rent collected? Does it meet with their Financial Regulations? Is there provision in the budget for maintenance? 	No

Defibrillators

Process	Expected Control	Notes
Defibrillators	<ul style="list-style-type: none"> Does the LA own any defibrillators? Yes, Is it sited on parish/town council owned land? No, on the Reading Room Is there evidence that it has been registered with the ambulance service? How is access gained and monitored? Registered with Circuit & monitored by the Clerk What evidence is there of regular equipment tests? Yes, started under the Minutes Is there sufficient cover under the insurance policy? Needs to go on insurance Can the equipment be used on children? No 	

Finance

Process	Expected Control	Notes
Precept	<ul style="list-style-type: none"> What is the Precept? £12,500 Was the Precept justified with a budget? Yes 	

	<ul style="list-style-type: none"> Has it been approved by full council? 4th Jan 2022 	
Budget	<ul style="list-style-type: none"> Has a formal budget been prepared? Yes Was it approved by full council? 4th Jan 2022 Does it have separate S137 allocation and is it within limits? Yes Does the budget reflect the assets held? Yes Is there evidence of budgetary control? Yes Evidence of quotations received? 	
Reserves	<ul style="list-style-type: none"> What is the level of General Reserves? What is the level of Earmarked Reserves? Is there evidence in minutes that EMR are live projects? 	See budget
Bank	<ul style="list-style-type: none"> Is each bank account regularly reconciled? How are signatories set up? 	<p>Lloyds Bank</p> <p>All cheques & 2 Cllrs signing with 3 signatories</p>
Cashbook	<ul style="list-style-type: none"> Does the LA use Excel, manual book or software? Is it up to date with hard copies? <p>Expenditure</p> <ul style="list-style-type: none"> Are all payments supported by invoices/receipts? Have all payments been authorised? Are payments minuted? <p>Income</p> <ul style="list-style-type: none"> Is all income properly recorded and analysed? Has it been banked promptly? Have fees been charged at the correct rate? 	<p>Excel</p> <p>PB. Send copy of Statutory powers</p> <p>Difference in AGAR figure at £16,327</p> <p>Bank balance £17,448.54</p> <p>One cheque unpresented representing the difference</p>

	<ul style="list-style-type: none"> ○ Have receipts been sent? <p><i>See 'AGAR' section below for further Accounting Records requirements</i></p>	
S137	<ul style="list-style-type: none"> • Is it recorded separately in the cashbook? • Is the annual expenditure within limits? 	Yes
Petty Cash	<ul style="list-style-type: none"> • Does the LA run any petty cash? <p><i>See 'AGAR' section below for further Petty Cash requirements.</i></p>	No
Purchases	<ul style="list-style-type: none"> • Is there evidence that all procedures are still being undertaken correctly and according to Financial Regulations? • Any issues noted? 	Yes
VAT	<ul style="list-style-type: none"> • Is the LA registered to charge VAT? • If yes, are they charging it? • Are VAT claim forms being completed regularly? 	Use Form 126 – Need to submit for 2022-23

Engaging Contractors

Process	Expected Control	Notes
Best Value	<ul style="list-style-type: none"> • Is there evidence that the LA has sought best value? • Is it Cllrs being paid to undertake work for the Council? 	
Contractor	<ul style="list-style-type: none"> • Does the contractor have their own public liability insurance? Yes • Do they have the relevant qualifications to carry out the job(s)? Yes • Has evidence of qualifications/training been gathered? • Is there evidence of H&S checks to equipment used? • Is there evidence that the contractor observes H&S Regulations? 	<p>Grass cutting</p> <p>The Clerk needs to chase this information if contractors do not supply the information. This is for council insurance purposes.</p>

Notice for exercise of public rights and certificate of exemption Form 2 2021-22 published