

Internal Audit Checklist 2023/24

Name of Council	Heworth Without PC	Name of Clerk	Gayle Enion-Farrington	No. of Councilors	9
Name of RFO	Gayle Enion-Farrington	Quorum	3	Precept	£ 21,815
Electorate	1759	Gross budget income	£ 3786		

1. Book-Keeping

1.1 Ledger maintained and up to date?	Y		
1.2 Arithmetic correct?	Y		
1.3 Evidence of Internal Control?	Y		Minutes
1.4 VAT evidence, recording & reclaim?	Y		Ref £ 2400.2 Paid £ 1,939.41
1.5 Payment ledger supported by invoices, authorised & minuted?	Y		Sampled
1.6 S137 separately recorded & within limits?			N/A
1.7 S137 expenditure direct benefit to electorate?			

2. Due Process

2.1 Latest Standing Orders Adopted?	Y		2018
2.2 Standing Orders reviewed at annual meeting?	Y		Min 81/2023 b
2.3 Financial Regulations (FR) adopted?	Y		18/07/16
2.4 FR properly tailored to council?	Y		Reviewed Min 157/2023 & Min 176/2023 a
2.5 Equal Opportunities policy adopted?	Y		Adopted 11/21 - Reviewed Min 176/2023 a
2.6 Adequate Internal Controls for payments?	Y		Minuted

2.7 List of member interests held?	Y		Min 79/2023 a - Website
2.8 Agendas signed, specified & displayed with 3 clear days' notice?	Y		
2.9 Purchase orders raised for all expenditure (if used)?		N	Not used Recommend - Copies of Risk Assessment, Method Statement (RAMS) & liability insurance, training and accreditation for operatives undertaking the work.
2.10 Purchasing authority defined in FR?	Y		
2.11 Legal powers identified to justify spending?		N	
2.12 Committee terms of reference exist & reviewed?	Y		Employment Panel / Committee - Reviewed 157/2023 & Min 176/2023 a
2.13 Website accessible & regularly updated for Transparency Code?	Y		.
2.14 Is eligibility for General Power of Competence properly evidenced?	Y		Min AM 9/2023
2.15 Do arrangements for public inspection of council's records exist?	Y		Min 78 2023 e
3. Risk Management – Finance Risk Assessment Policy			
3.1 Does scan of minutes reveal any unusual activity?	Y		CLRs are advised to declare their interest when receiving reimbursements. eg Cllrs DH & KL Dec 23 ! Cllr KL is minuted as Checked / Approved ! Cllr SP Jan 24!
3.2 Annual risk assessment carried out?	Y		Ensure Documented and minuted as per RA Policy
3.3 Insurance cover appropriate and adequate?	Y		CAS – ANSVAR renewed 3 Yr rate Min 78/2023
3.4 Evidence of annual insurance review?	Y		Min 79/2023 b
3.5 Minutes initialed, each page identified and overall signed?		N	Each page to be consecutively numbered from the APCM per Council year - LGA 72 Sch 12. Para 41(2)
3.6 Regular financial reporting as agreed by council?	Y		Minuted
3.7 S137 expenditure minuted?			
3.8 Control measures specific to the risks of online banking?	Y		

Risk Management

3.9 Is public liability insurance in place?	Y		Annually ANSVAR June/May - £10M
3.10 Is officer fidelity insurance in place?	Y		Annually ANSVAR June/May
3.11 Evidence of internal & external audit reports received & actioned?	Y		IA - Min 62/2023 g & h Ext A - Min134/2023 f & g
3.12 Are all electronic files backed up?	Y		

4. Budget - 2023/24

4.1 Annual budget to support precept?	Y		
4.2 Has budget been discussed and adopted by council?	Y		Min 7/203 f
4.3 Any reserves earmarked?	Y		Bus Shelter £ 4K General £ 22.5K
4.4 Any unexplained variances from budget?		N	
4.5 Precept demand correctly minuted?	Y		Min 7/203 f

5. Employment - 2 No. Employees

5.1 Contract of employment?	Y		GEF DRM
5.2 HMRC arrangements and payments correct?	Y		Autella
5.3 Council or committee with devolved authority approved salary payment?	Y		
5.4 Other payments reasonable and approved by council?	Y		
5.5 Council registered with Pensions Regulator, if appropriate?			Autella
5.6 Pensions duties reviewed as required?			N/A

Employment

5.7 Pension contributions recorded and paid?			N/A
5.8 Does council have employer liability insurance?	Y		Annually ANSVAR June/May > £5M
5.9 Does the council have disciplinary and grievance procedures in place?	Y		Rev Min 176/2023 a

6. Asset Control

6.1 Does council keep a register of all assets owned?	Y		Rev Min 118/2023 a Rev Min191/2023 g Asset Register values are based on actual purchase cost less vat. Donated items are valued at nominal £1 Full Purchase date to be listed (future)
6.2 Is asset register up to date?	Y		Box 9 Value @ £ £ 200,057
6.3 Value of individual assets included?	Y		
6.4 Inspected for risk and up to date inspection records exist?	Y		Monthly
6.5 Record of deeds, articles and land resister references available?		N	In progress

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		Barclays
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	April PCM NB ORDER 1 st – IA`s REPORT & AGAR IAR 2 nd Sect 1 3 rd Sect 2 (Sect 1 – completed at the PCM – NOT pre prepared)

9. Cemetery

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

10. Stray Road Allotments - 99 year lease incl Park - 27/02/2002

10.1 Are annual tenancy agreements issued?	Y		Website - 14 Plots
10.2 Are all rents received?	Y		
10.3 Are allotment rules issued to all tenancy holders?	Y		Tenancy Agreement / Terms & conditions on website

11. Burnholme Playing Field - Stray Road Park & Jubilee Wood - 99 year lease incl Allotments - 27/02/2002

11.1 Are play equipment checks conducted in the timeframe agreed by council?	Y		Operation Report Quarterly
11.2 Is an annual safety check carried out by an accredited body?	Y		Stray Road Play Area Min 195/2023 a ii) 4 Inspections per year
11.3 Are any necessary signs displayed regarding age limits?	Y		Fitness Equipment / Open Water signage
11.4 Is an annual check of landscape, trees and bushes undertaken?	Y		Inspected / quote Jan 2022 / Jan 2024 + Incident 23/11/23

12. Transparency Codes > £ 25K

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