

Canalbs Ltd Independent Premier Internal Audit Checks

Upwood & The Raveleys Check List 2018-19

CHECKING PURCHASES

Question to check	Yes/	What needs to be reported?
What spot check purchase was chosen?		Satisfactory spot check
Was the proposal on the agenda?		
Were three clear days notice given?		
Did councillors make legal decision?		
Evidence they check statutory power?		
Was provision made in the Budget?		
Did they conform to Standing Orders?		
Did they conform to Financial Regs?		
Was order placed with agreed supplier?		
Were the goods delivered?		
Was the invoice for the correct amount?		
Was cheque for correct amount?		
Was it signed by minimum of 2 councillors?		
Are they the signatories on mandate?		
Has the cheque cleared through the bank?		
Account reconciled?		
Reclaimed the VAT?		

CHECKING EMPLOYMENT

Question to check	Yes/No	What needs to be reported?
Is the council registered with HMRC?	Yes	
Are all staff paid above minimum wage?	Yes	
Are salaries paid in line with council approval?	Yes	
Is PAYE payroll operated correctly?	Yes	
How are other payments to staff approved?		Through council
Are Annual Returns made to HMRC?	Yes	
Is the clerk an employee?	Yes	
Do all employees have a contract?	Yes	
Do all employees have a job description?	Yes	
Is there a staff appraisal process?	Yes	
Is there a written staff grievance procedure?	Yes	
Have Council introduced new pension scheme?	Yes	

CHECKING AGENDAS

Question to check	Yes/No	What needs to be reported?
Are councillors summoned to meetings?	Yes	
Are the public & press invited?	Yes	
Are three clear days given?	Yes	
Are they signed by Clerk/Proper Officer?	Yes	
Is an approved copy kept signed by chairman?	Yes	
Is there a contact address?	Yes	
Was the Annual Meeting of Parish Council held in May?	Yes	
Is the 1 st item on Annual Meeting the election of the Chair?	Yes	
Was the Annual Parish Meeting held between 1 st March and 1 st June?	Yes	
Do they have "Any Other Business"?	No	
Do they have "Matters Arising"?	Yes	

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CHECKING MINUTES

Question to check	Yes/No	What needs to be reported?
Is there an official signed Minute Book? *	Yes	
Are each set initialled and signed?	Yes	
Is there sequential numbering in ringbinder?	Yes	
Are decisions being made under AOB?	No	
Are decisions being made in Matters Arising?	No	
Does decision making comply with Standing Orders?	Yes	
Are Minutes verbatim reports?		Reasonable
Evidence of declaration of interests?		Not found in spot check
Evidence of public participation?		None found in spot check
Evidence of council approval of all payments?	Yes	
Evidence that planning applications are considered in public meetings?	Yes	
Evidence of a S.137 decision?		Not found in spot check

CHECKING ETHICAL FRAMEWORK

Question to check	Yes/No	What needs to be reported?
Are there current Declaration of Acceptance of Office Forms for each councillor as members?	Yes	
Has the Chairman signed as Chair?	Yes	
Is the Register of Interests Book up-to-date?	Yes	
Have all documents pertaining to previous elected councils and councillors been destroyed?	Yes	
Is there evidence that councillors are declaring interests at meetings?		Not found in spot check
When declaring “prejudicial” interests are councillors leaving the meeting?		Not found in spot check
Dispensation Grant Policy	Yes	

CHECKING CONTRACTORS

Question to check	Yes/No	What needs to be reported?
Evidence they seek Best Value		Appointed CGM for 3 years
Evidence they check that the proposed contractor has their own		
Public Liability Insurance		
Relevant qualification to undertake job		
Certificates – if required		
Own equipment regularly checked		
Observes H & S at work regulations		
Councillors not being paid to undertake work for the council?		

CHECKING INSURANCE

Question to check	Yes/No	What needs to be reported?
Do they have current insurance policy?	Yes	Came & Co
Public Liability		£10 m
Fidelity Guarantee		150,000
Employer’s Liability		£10m
Cover for all assets on register *		Satisfactory
Any other insurance requirements		

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CHECKING LEGISLATION REQUIREMENTS

A

Question to check	Yes/No	What needs to be reported?
Has Council formally written and adopted the following:		Readopted all policies at last meeting
Asset Register *		Checked January 2019
Risk Management Policy *		
Freedom of Information Publication Scheme		
Data Protection Register		
Standing Orders		May
Financial Regulations		
Disability Access Policy		
Fire Certification for buildings		
Staff Grievance Procedure		
Council Complaints Procedure		
Ethical Framework July 2014		
Archive Policy		

B

Question to check	Yes/No	What needs to be reported?
Is there evidence in the Minutes that these are regularly monitored and updated when required?		
Asset Register *		
Risk Management Policy *		
Freedom of Information Publication Scheme		
Data Protection Register		
Standing Orders		
Financial Regulations		
Disability Access Policy		
Fire Certification for buildings		
Grievance Procedure		
Archive Policy *		
Dispensation Policy		

CHECKING VAT

Question to check	Yes/No	What needs to be reported?
Is the council registered to charge VAT?	No	
If yes – are they charging it?		
Are VAT claim forms being completed?	Yes	
If so – at what intervals?		Annually
Is there evidence that they understand what can be reclaimed?		
For non-business activity?	Yes	
Business activity?	Yes	
Apportioned reclaims?	Yes	
Not claiming on 3 rd party purchases?	Yes	

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CHECKING BUDGETS AND BUDGETARY CONTROL

Question to check	Yes/No	What needs to be reported?
What was the year's precept request?		
Precept request justified with Budget ?		
Is it approved by the whole council?		
Precept request sent on time to District?		
Does it comply with Dist.Coun. notification?		
Has it been paid into correct bank account?		
Is a formal budget prepared?		
Does it reflect sufficient detail of assets?		
Is it approved by the whole council?		
Is Section 137 set and within limits?		
Level of General Reserves?		
Level of Earmarked Reserves?		
Is there evidence in minutes that these are still "live" projects?		
Evidence of Budgetary Control Statements?		

CHECKING BOOK-KEEPING & BANK

Question to check	Yes/No	What needs to be reported?
S.137		
Is it recorded correctly in Cash Book?		
Is annual expenditure within limits?		
Is each bank account regularly reconciled?		
Cash Book		
Is it up to date and correct?		
Are all payments supported by Invoices/receipts Authorised Minuted		
Income Is it properly recorded & analysed? Is it promptly banked? Have fees been charged at correct rate?		

CHECKING RISK MANAGEMENT & ASSET CONTROL *

Question to check	Yes/No	What needs to be reported?
Scan Minutes for unusual financial activity		
Review Asset Register & compare with insurance schedule		
Check security for Cash Valuables Documents – Covenants – Deeds - etc Official Minute Books		
Risk Assessment:		
Do checks compare to Risk Mgmt Policy		
Is there a robust monitoring process?		
What is system for action on reports?		
What system picks up failure in assessment process?		

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CHECKING YEAR END FIGURES & RETURN

Question to check	Yes/No	What needs to be reported?
Do Year End Accounts agree with Cash Book?		
Does Bank Reconciliation agree with Accounts		
Evidence in Minutes of council approval of end of year accounts?		
Has Section 1 of Annual Return been completed in accordance with Accounts?		
Has Section 2 of Annual Return been completed and correctly considered?		
Evidence in Minutes of council approval of Of Statement of Assurance on Annual Return		
Evidence in Minutes of council receiving IIA report		
Evidence in Minutes of council receiving report from External Auditor		
Will the completed Annual Return be posted on the noticeboard?		
Do they understand the correct public inspection period which has to be given?		

CHECKING ALLOTMENTS

Question to check	Yes/No	What needs to be reported?
Do they own allotments?	Yes	
Do they have adequate records of tenants?		Assoc
Do they have public liability insurance?	Yes	
How do they collect rental – cash policy?		Assoc
Have they got maintenance budget?	yes	Partial on general areas

CHECKING - ARE THEY A BURIAL AUTHORITY

Question to check	Yes/No	What needs to be reported?
Are they a burial authority?	Yes	
If yes:		
Do they have public liability insurance?	Yes	
Do they have written Risk Management Policy?	Yes	
Do they have burial records?	Yes	
Do they have up-to-date plan of site?	Yes	
Have they got maintenance provision in budget?	Yes	
If no:		
Are they responsible for Closed Churchyard?	Yes	
Do they have public liability insurance?	Yes	
Do they have written Risk Management Policy?	yes	Grass cutting contract

CHECKING PLAYGROUND MANAGEMENT

Question to check	Yes/No	What needs to be reported?
Do they own playground?	Yes	
Is it professionally inspected annually?	yes	
Do they have public liability insurance?	yes	
Do they have written risk management policy?	Yes	
Have they got maintenance budget?	Yes	

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CHECKING GENERAL POWER OF COMPETENCE

Question to check	Yes/No	What needs to be reported?
Are they using the General Power of Competence?	Yes	
Is there a formal resolution in the Minutes for current Council term? (full council)		
Is there evidence that Council has regard to Principal Authority's Community Strategy Policy?		
Do projects achieve the promotion or improvement of economic, social or environmental well-being?		
Eligibility:		
At least two thirds of council stood for election?		
80% of current members attended training?		
Have a correctly qualified Clerk? CiLCA module 7		
Published Statement of Intent to Community Engagement?		
Is there evidence they have told their community they have using this power?		

GENERAL DATA PROTECTION REGULATIONS May 2018

Question to check	Yes/No	What needs to be reported?
Has anyone attended training?	Yes	
What preparations are being undertaken?		What was required
Has a Data Protection Officer been appointed	Yes	
Has an information audit been organised?		
Is there a record of showing where personal data came from and who Council share it with		
Is there a procedure to ensure rights of individuals and how personal data will be deleted electronically?		
ICO information request procedures updated?		
Updated privacy notice		
How does Council seek, record and manage consent		
Have all application forms for (say) grants had a confirmation tick box added?		
Procedure to detect, report and investigate personal data breach?		
How is protected data stored?		