Canalbs ltd Independent Qualified Internal Audit Checks

Upwood & The Raveleys year end 2019

CHECKING PURCHASES

|  |  |
| --- | --- |
| **Question to check** | **What needs to be reported?** |
| Is there evidence that all procedures are still being undertaken correctly? | Yes |
| Any issues? | None found in spot check |
| Reclaimed the VAT? | Yes |

CHECKING EMPLOYMENT

|  |  |
| --- | --- |
| **Question to check** | **What needs to be reported?** |
| Are Annual Returns made to HMRC? | Ready to go |
|  |  |
| When were employee contracts last reviewed? | This year |
| When were job descriptions last reviewed? | This year |
| When was the staff grievance procedure last reviewed? | This year |
| When was the last staff appraisal undertaken? | Yes in August |
| Have Council introduced new pension scheme? | Yes |

CHECKING ETHICAL FRAMEWORK

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| --- | --- |
| **Question to check** | **What needs to be reported?** |
|  |  |
| Are there current Declaration of Acceptance of Office Forms for each councillor as members? | OK |
| Has the Chairman signed as Chair? | OK |
| Is the Register of Interests Book up-to-date? | OK |
| Is there evidence it is regularly monitored and correctly completed? | Yes |
| Have all documents pertaining to previous elected councils and councillors been destroyed? | Yes |
| Is there evidence that councillors are declaring interests at meetings? | None found in spot check |
| When declaring “prejudicial” interests are councillors leaving the meeting? |  |
| Dispensation Grant Policy | Yes |

CHECKING INSURANCE

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| --- | --- |
| **Question to check** | **What needs to be reported?** |
|  |  |
| Do they have current insurance policy and with whom? | Expires 31st May 2019 |
| Public Liability | £10m |
| Fidelity Guarantee | £150,000 |
| Employer’s Liability | £500,000 |
| Sufficient cover for all assets on register? | Ok |
| Any other insurance requirements | Data breach ok in new policy |

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CHECKING AGENDAS

|  |  |
| --- | --- |
| **Question to check** | **What needs to be reported?** |
| Is there evidence that correct procedures are still in place? | Yes |
| Is an approved copy kept signed by chairman? | Yes |
| Was the Annual Meeting of Parish Council held in May? | 14th May |
| Is the 1st item on Annual Meeting the election of the Chair? | Yes |
| Was the Annual Parish Meeting held between 1st March and 1st June? | 14th May |
| If there is an item for “Matters Arising” is there evidence it used legally? | Yes |

CHECKING MINUTES

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| --- | --- |
| **Question to check** | **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 |
| Does decision making comply with Standing Orders? | Yes |
| Are Minutes verbatim reports? | Satisfactory |
| Evidence of declaration of interests? | None 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? | n/a |

ENGAGING CONTRACTORS

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

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CHECKING LEGISLATION REQUIREMENTS

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| --- | --- | --- |
| **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? |  | All policies reviewed at May 13th Meeting |
| Asset Register |  |  |
| Risk Management Policy |  |  |
| New Freedom of Information Publication Scheme under GDP Regulations? |  |  |
| Data Protection Register |  |  |
| Standing Orders |  |  |
| Financial Regulations |  |  |
| Disability Access Policy |  |  |
| Fire Certification for buildings |  |  |
| Grievance Procedure |  |  |
| Archive Policy |  |  |
| Any other Policies? |  |  |

CHECKING RISK MANAGEMENT & ASSET CONTROL \*

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| --- | --- |
| **Question to check** | **What needs to be reported?** |
| Scan Minutes for unusual financial activity | None found in spot check |
| Review Asset Register & compare with insurance schedule | £71,281 |
| Check security for GDPR \* | OK |
| Risk Assessment: | OK |
| Do checks compare to Risk Mgment Policy | OK |
| Is there evidence of a robust monitoring process? | Yes |
| What is system for action on reports? | Through council meetings |
| What system picks up failure in assessment process? | Minutes |
|  |  |

CHECKING VAT

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| **Question to check** | **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 regularly? | Yes |

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CHECKING BUDGETS AND BUDGETARY CONTROL

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| --- | --- |
| **Question to check** | **What needs to be reported?** |
| What was the year’s precept request? | £25,000 |
| Precept request justified with Budget ? | Yes |
| Is it approved by the whole council? | Yes |
|  |  |
| Is a formal budget prepared? | Yes |
| Does it reflect sufficient detail of assets? | Yes |
| Is it approved by the whole council? | Yes |
| Is Section 137 set and within limits? | n/a |
| Level of General Reserves? | £27,914 |
| Level of Earmarked Reserves? | £30,791 |
| Is there evidence in minutes that these are still “live” projects? | Yes |
| Evidence of Budgetary Control Statements? | Every month |

CHECKING BOOK-KEEPING & BANK

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| --- | --- |
| **Question to check** | **What needs to be reported?** |
| S.137 | n/a |
| Is it recorded correctly in Cash Book? |  |
| Is annual expenditure within limits? |  |
| Is each bank account regularly reconciled? | Yes |
| Cash Book |  |
| Is it up to date and correct with a “hard copy”? | Yes |
| Are all payments supported by  Invoices/receipts  Authorised  Minuted | Yes  Yes  yes |
| Income  Is it properly recorded & analysed?  Is it promptly banked?  Have fees been charged at correct rate? | Yes |
|  |  |

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CHECKING YEAR END FIGURES & RETURN

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| --- | --- |
| **Question to check** | **What needs to be reported?** |
| Do Year End Accounts agree with Cash Book? | Yes |
| Does Bank Reconciliation agree with Accounts? | Yes |
| Evidence in Minutes of council approval of end of year accounts? | Yes |
| Have Sections 1 & 2 of Annual Return Form been completed in accordance with Accounts? | Yes |
| Evidence in Minutes of council approval of  Of Statement of Assurance on Annual Return? | Yes |
| Evidence in Minutes of council receiving IIA report? | Yes |
| Evidence in Minutes of council receiving report from External Auditor? | Yes |
| Will the completed Annual Return be posted on the noticeboard? | Yes |
| Do they understand the correct public inspection period which has to be given? | Yes |

DEFIBRILLATORS

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| --- | --- |
| Has the Parish Council bought or received a donation of one? | No |
| Is there one sited on Parish Council property/land? |  |
| Is there evidence that it has been registered with Ambulance Service? |  |
| If not – how is access gained and monitored? |  |
| What evidence is there of regular safety check inspections? |  |
| Has the insurance company been notified? |  |
| Is the model owned suitable for use for children? |  |

CHECKING GENERAL POWER OF COMPETENCE

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| **Question to check** | **What needs to be reported?** |
| Are they using the General Power of Competence?  Do qualifications still apply? | Yes |

CHECKING ALLOTMENTS

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| --- | --- |
| **Question to check** | **What needs to be reported?** |
| Do they own allotments? | Run by association |
| Do they have adequate records of tenants? | Yes |
| Do they have public liability insurance? | Yes |
| How do they collect rental – cash policy? | No cash |
| Have they got maintenance budget? | Yes |

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CHECKING PLAYGROUND MANAGEMENT

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| **Question to check** | **What needs to be reported?** |
| Do they own playground? | Yes |
| Is it professionally inspected annually? | Play safety |
| Do they have public liability insurance? | Yes |
| Do they have written risk management policy? | Yes |
| Sufficient written evidence of regular inspections? | Yes most satisfactory |
| Written follow-up procedure for reported faults? | Yes |
| Have they got sufficient maintenance budget? | Yes |

CHECKING - ARE THEY A BURIAL AUTHORITY

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| --- | --- | --- |
| **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 | On web site |
| Have they got maintenance provision in budget? | Yes |  |
| If no: |  |  |
| Are they responsible for Closed Churchyard? | Yes |  |
| Do they have public liability insurance? | No | Church |
| Do they have written Risk Management Policy? | Yes |  |

GENERAL DATA PROTECTION REGULATIONS May 2018

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| --- | --- |
| **Question to check** | **What needs to be reported?** |
| Has anyone attended training? | Yes |
| What preparations are being undertaken? | All done |
| Has a Data Protection Officer been appointed | Yes |
| Has an information audit been organised? | Yes |
| Is there a record of showing where personal data came from and who Council share it with | Yes |
| Is there a procedure to ensure rights of individuals and how personal data will be deleted electronically? | Yes |
| ICO information request procedures updated? | Yes |
| Updated privacy notice | Yes |
| How does Council seek, record and manage consent? | By policy |
| Have changes been made to application forms for (say) Grants to include a confirmation tick box? | Yes |
| Procedure to detect, report and investigate personal data breach? | Policy |
| How is protected data stored? | Securely |