

Cottingham Parish Council - Internal Audit Control Checklist

In compliance with the Accounts & Audit (England) Regulations 2015, Cottingham Parish Council ('CPC') aims to strengthen its governance and accountability through internal controls and audits which:

- a) facilitate the effective exercise of its functions, and the achievement of its aims and objectives;
- b) ensure that financial and operational management is effective;
- c) include effective arrangements for the management of risk.

CPC has determined that there should be quarterly audits of the internal controls and that this is carried out by a non-signatory Councillor. This will create a written document which is submitted to council for approval and minuted. This is in addition to other internal and external audit requirements.

Date of Councillor Audit 24/01/23

Auditing Councillor Cllr Tom Russell

Section / Control	RAG	Remarks / Agreed Actions
Book Keeping		
Ledger maintained and up to date	3	
Arithmetic correct	3	
Evidence of Internal Control	2	Spot check sheet completed quarterly by a non signaturey councillor.
VAT evidence, recording and reclaimed	3	
Payments in ledger supported by invoices, authorised and minuted	3	
S137 separately recorded and within limits	3	
S137 expenditure of direct benefit to electorate	3	New Grant Policy in progress for use in 2023/24
Due Process		
Standing Orders adopted	3	
Standing Orders reviewed at annual meeting	3	
Financial Regulations adopted	3	
Adequate internal controls for payments	3	With new Unity Trust Banks online payments more secure
List of member interests held	3	Recently request councillors update, Clerk to chase up and included new councillor when appointed
All purchases authorised and minuted	3	
Risk Management		

Does scan of minutes reveal any unusual activity	3	
Annual risk assessment carried out	3	Following internal audit comment - completed 2022/23
Insurance cover	3	up-to-date
Evidence of annual insurance review	3	May
Internal financial controls documented and evidenced	2	DG, MC & OD banking signatories. Check if DG has full access to the online banking the same as The Clerk
Regular reporting and minuting of bank balance	3	
S137 expenditure minuted	3	
Budget		
Annual budget to support precept	3	Completed
Has budget been discussed and adopted by council	3	Jan-23
Any reserves earmarked	3	Will identify after year end accounts are completed.
Any unexplained variances from budget	3	nothing to report will re assess again at end of Financial year
Precept demand correctly minuted	3	
Payroll – Clerk		
Contract of employment	3	Contract to be revised regarding notice period and pension
Tax code issued	3	
PAYE / NI evidence	3	
Has council approved salary paid	3	Annually in FWG and reports any updated to PC
Other payments reasonable and approved by council	3	
Asset Control		
Does council keep a register of all material assets owned	3	
Is asset register up to date	3	Annually updated inline with insurance renewal
Value of individual assets included	3	
Inspected for risk and up to date inspection records exist		To be investigated further
Record of deeds, articles and land register references available	3	Deeds still to be filed into metal fire proof container and stored with the Clerk
Bank Reconciliations		
Is there a bank reconciliation for each account	3	reported and minuted in monthly PC meeting

Reconciliation carried out on receipt of statement	3	Quarterly
Any unexplained balancing entries in any reconciliation	3	
Year End Procedures		
Year end accounts prepared on correct accounting basis	3	
Bank statements and ledger reconciled	3	
Underlying financial trail from records to presented accounts	3	
Where appropriate, debtors and creditors properly recorded	3	
Has council agreed, signed and minuted sections 1 & 2 of the annual return	3	
Miscellaneous		
Have points raised at the last internal and external audits been addressed	3	Check audit reports
Has the council adopted a Code of Conduct since July 2012	3	
Is eligibility for General Power of Competence properly evidenced	3	
Are all electronic files backed up	2	Needs updating
Do arrangements for public inspection of council records exist	3	Cash book available on request from the RFO