

# Corpusty & Saxthorpe Parish Council

## Internal Audit

### Checklist 2021/22

<b>Name of Council</b>	Corpusty & Saxthorpe Parish Council	<b>Name of Clerk:</b>	Melanie Eversfield
<b>No. of councillors</b>	9	<b>Name of RFO</b>	Melanie Eversfield
<b>Quorum</b>	3	<b>Precept</b>	17,716
<b>Electorate</b>		<b>Gross budgeted income</b>	18,591

#### 1. Book Keeping

1.1. Ledger maintained and up to date?	Yes		
1.2. Arithmetic correct?	Yes		
1.3. Evidence of Internal Control?	Yes		
1.4. VAT evidence, recording and reclaimed?	Yes		Claim made for three years
1.5. Payments in ledger supported by invoices, authorised and minuted?	Yes		
1.6. S137 separately recorded and within limits?		No	
1.7. S137 expenditure of direct benefit to electorate?		N/A	No Expenditure

#### 2. Due Process

2.1. Standing Orders adopted since 2013?	Yes		Copy on website does not include date
2.2. Standing Orders reviewed at annual meeting?		No	
2.3. Financial Regulations adopted?	Yes		But require review
2.4. FRs properly tailored to council?	Yes		
2.5. Equal Opportunities policy adopted?	Yes		
2.6. Adequate internal controls for payments?	Yes		
2.7. List of member interests held?	Yes		
2.8. Agendas signed, informative and displayed with 3 clear days notice?	Yes		
2.9. Purchase orders raised for all expenditure?	N/A		
2.10. Purchasing authority defined in FRs?	Yes		
2.11. Committee terms of reference exist and have been reviewed?		NA	

### 3. Risk Management

3.1. Does scan of minutes reveal any unusual activity?		No	
3.2. Annual risk assessment carried out?	Yes		
3.3. Insurance cover appropriate and adequate?	Yes		Insurance details received
3.4. Evidence of annual insurance review?	No		
3.5. Internal financial controls documented and evidenced?	Yes		Via Financial Regulations
3.6. Minutes initialled, each page identified and overall signed?			Original Minutes not inspected but evidence of signing
3.7. Regular reporting and minuting of bank balance?	Yes		
3.8. S137 expenditure minuted?			NONE

### 4. Budget

4.1. Annual budget to support precept?	Yes		
4.2. Has budget been discussed and adopted by council?	Yes		
4.3. Any reserves earmarked?		No	Response from previous clerk re feasibility study and reserves to be earmarked following the results of the study However, reserves are now in excess of £60,000 and could be challenged
4.4. Any unexplained variances from budget?		No	
4.5. Precept demand correctly minuted?	Yes		

### 5. Payroll – Clerk

5.1. Contract of employment?			See below
5.2. Tax code issued / contracted out?	Yes		
5.3. PAYE / NI evidence?	Yes		
5.4. Has council approved salary paid?	Yes		
5.5. Other payments reasonable and approved by council?	Yes		

### 6. Asset Control

6.1. Does council keep a register of all material assets owned?	Yes		
6.2. Is asset register up to date?		N/K	No register produced but figure is the same as last year indicating no new assets purchased/acquired
6.3. Value of individual assets included?	Yes		

6.4. Inspected for risk and up to date inspection records exist			Not available
6.5. Record of deeds, articles and land register references available?			All land registered in 2017

<b>7. Bank Reconciliations</b>			
7.1. Is there a bank reconciliation for each account?	Yes		
7.2. Reconciliation carried out on receipt of statement?	Yes		
7.3. Any unexplained balancing entries in any reconciliation?		No	

<b>8. Year End Procedures</b>			
8.1. Year end accounts prepared on correct accounting basis?	Yes		Receipts and Payments
8.2. Bank statements and ledger reconcile?	Yes		
8.3. Underlying financial trail from records to presented accounts?	Yes		
8.4. Where appropriate, debtors and creditors properly recorded?	N/A		
9.5. Has council agreed, signed and minuted sections 1 & 2 of the annual return?	Yes		

<b>9. Miscellaneous</b>			
9.1. Have points raised at the last audit been addressed?	Yes		Thanks
9.2. Has the council adopted a Code of Conduct since July 2012	Yes		
9.3. Is eligibility for General Power of Competence properly evidenced?		No	
9.4. Are all electronic files backed up?	Yes		
9.5. Do arrangements for public inspection of council's records exist?	Yes		
9.6. Arrangements for GDPR	Yes		
9.7. Transparency Requirements in place	Yes		
9.8. Website Accessibility	Yes		

<b>Annual Return</b>		
	<b>Year ending 31 March 2021</b>	<b>Year ending 31 March 2022</b>
1. Balances brought forward	50986	60303
2. Annual precept	17716	17716
3. Total other receipts	2697	1392
4. Staff costs	3794	3256
5. Loan interest/capital repayments	0	0
6. Total other payments	7302	6895
7. Balances carried forward	60303	69260
8. Total cash and investments	60303	69260
9. Total fixed assets and long term assets	27522	27522
10. Total borrowings	0	0

<b>Internal audit carried out by</b>	<b>Sue Lake</b>	<b>Sue Lake</b>
Date	Annual	19 <sup>th</sup> June 2021

For auditor's use only	
Section 4 of Annual Return Form completed and signed	20 <sup>th</sup> June 2021
Report/letter sent to council	20 <sup>th</sup> June 2021

### Recommendations & Comments

Following the Internal Audit for Corpusty and Saxthorpe Parish Council I would like to make the following recommendations and comments

- Both the Financial Regulations and Standing Orders require reviewing and the website updated with the latest documents
- Insurance Review should take place and be minuted even if no changes are recommended
- Suggest looking at reserves and earmarking for future large projects including any expenditure following highway feasibility study
- There is nothing in the minutes regarding appointment of new clerk. There is reference to a personnel sub-committee in the January minutes but no previous indication that they have the delegated authority from the council to appoint staff.

#### Comments

- Some of the minutes on the website have the wrong date
- Not all payments are listed on the minutes

*Sue Lake*

19<sup>th</sup> June 2021