



Internal Audit Checklist 2025/26

Name of Parish or Town Council		Heckington Parish Council			
Parish Council website		https://heckington.parish.lincolnshire.gov.uk/			
Name of internal auditor		Stacey Knowles			
Date of audit		17/11/25 and 30/04/2026			
Type of audit		Intermediate	x	Year-end (including AGAR)	x
Council contact information		Name		Email	
Clerk		Heidi Wilson		clerk@heckingtonparishcouncil.gov.uk	
RFO* if different		Heidi Wilson			
Chairman*		Colin Spencer			
Electorate	1859	Total number of seats		11	
Quorum	4	Number of seats filled at time of audit		11	
Precept Demand 2025/26	£68500	Gross budgeted Income		£123,578	
Date of most recent audit	30/08/25 PKF 28/04/25 Internal audit	Gross budgeted Expenditure		£129,380	
		Tested?	Comments		
Has the internal auditor seen previous internal and external audit reports including the most recent? What were the main recommendations?		Y	<p>Yes. Recommendations seen.</p> <p>Internal audit report considered by Finance committee. Reported back to full council in June 2025. Council should not Financial Regulation 1.6 – <i>‘the council must not delegate any decision regarding: addressing recommendations from the internal and external auditors’</i></p> <p>Internal auditor: Minute 25/060 (report from Finance committee). Finance committee met in May 2025.</p> <p><i>Too many recommendations to identify in checklist.</i></p>		

		<p>External auditor: Report seen. The smaller authority has not restated the prior year figure when revaluing assets in Section 2 box 8. Please note that the Practitioners' Guide allows smaller authorities to use any reasonable valuation method, provided that the prior year figure is restated for consistency and comparability.</p> <p>Others matters refer to the Internal audit report and the action plan submitted to the external auditor to rectify the areas of weakness.</p>
<p>Were the auditor reports and actions implemented? Have the actions appeared in the minutes? (SAPPP The Practitioners Guide para 5.99)</p>	<p>Y</p>	<p>May 2025 – Finance committee noted an action plan in relation to the internal audit report.</p>

Key governance review		Tested?	Comments & recommendations	Risk ⁱ		
				Low	Med	High
1	<p>Standing Orders* <i>(up to date 2025 version, tailored, reviewed and lawful)</i></p>	Y	<p>Standing Orders has been adopted and tailored for the council.</p> <p>Standing Order 18c refers to legislation which has been revoked (Public Contracts Regulations 2015).</p> <p>Recommended to update this document to the latest version.</p> <p><i>Update April 2026 – Standing Orders amended and adopted in February 2026. New document to be published on website.</i></p>	x		
2	<p>Financial Regulations* <i>(up to date 2025 version, tailored, reviewed and lawful)</i></p>	Y	<p>Financial Regulations have been adopted. The document should be reviewed to include and adopt the latest 2025 version. The current version adopted refers to the revoked Public Contracts Regulations 2015.</p>	x		

			<i>Update April 2026 – Financial Regulations updated to latest NALC model document.</i>			
3	Terms of reference (committees / working groups) <i>(should contain - clear days' notice, quorum, delegated power or advisory, lawful, no individual councillors making decisions.)</i>	Y	<p>Terms of reference are in place for the following committees</p> <ul style="list-style-type: none"> - Staffing - Allotment management – Check whether this is a committee or a working group. Roles of the council and allotment holders association need to be clarified. - Pavilion – - Cemetery - - Finance <p>Update April 2026 – Additional delegated authority given and ToRs reviewed. Some committees dissolved.</p>	x		
4	Councillors' Code of Conduct* <i>(s.27 Localism Act 2011)</i>	Y	Adopted in May 2023. Published	x		
5	Complaints procedure* (tailored and reviewed)	Y	Adopted in October 2025. Published	x		
6	<p>General Power of Competence <i>(decision compliant with S.1-8 Localism Act 2011 and 'The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012')</i>.</p> <ul style="list-style-type: none"> • <i>Date and minute reference GPOC adopted</i> • <i>Qualified Clerk (CiLCA 2015 or later or Level 4 Community Governance or higher qualifications seen)</i> • <i>Two-thirds elected councillors at the time of adoption during the current cycle.</i> 	N/A	Not in place.			
7	Arrangement for inspection of public records adequate* <i>(Announcement at least one day after parish council approval, announcement at least one day ahead of inspection period, minuted approval by council of inspection period dates - 30 working days including first 10 working days of July).</i>	Y	Yes. Published on 1 st June. Dates minuted in May 2025.	x		
8	External audit report published by 30 Sept on the council website <i>(not applicable to councils validly certified as 'Exempt').* (TPG para 5.81- 5.84 also see guidance notes on front of applicable AGAR form)</i>	Y	This document was not published on the website at the time of the audit – it had been sent to the council's website maintenance but had inadvertently not been made visible. The document had been made available on all the parish	x		

			notice boards and was published immediately after the audit meeting.			
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Transparency		Tested?	Comments & recommendations	Risk		
				Low	Med	High
9	End of year accounts published by 1 July*	Y	Accounting statements published.	x		
10	Annual Governance statement published by 1 July* Correctly claimed exemption from audit (if relevant)	Y	Annual Governance Statement published	x		
11	Documents listed on front page of AGAR form published as specified.	Y	All documents published.	x		
12	Agendas and meeting papers published with three clear days' notice for parish/ town council meetings*	Y	Agendas appear to be published with 3 clear day's notice	x		
13	Past 5 years of annual returns available online*	Y	Available online	x		
14	Asset register published by 1 July*	Y	Land holdings published.	x		
ICO Model Publication Scheme expected requirements:						
15	All items of expenditure above £100 published by 1 July (over £500 for larger Councils)	Y	Yes. Published within meeting minutes	x		
16	Councillor responsibilities published by 1 July	Y	Roles such as chairman identified on the website	x		
17	Draft minutes published within one month of the meeting	Y	Minutes appear to be published within one month	x		
Councils over £200K turnover:			Expenditure exceeded £200k in 2024/2025.			
18	Senior officer salaries published*	Y	Not applicable	x		
19	Data on issues important to local people (eg. subsidised trade union activity, projects, parking, grants)*	Y	Published	x		
20	Contract/ procurement information over £5,000 published*	Y	Not published <i>Update April 2026 – Transparency documents published.</i>	x		

Accounting		Tested?	Comments & recommendations	Risk		
				Low	Med	High
21	Cashbook or the accounting system maintained and up to date	Y	Cashbook maintained.	x		
22	Arithmetically correct (checks / balance)	Y	Balances.	x		
23	Evidence of internal control <i>(compliant with Standing Orders and Financial Regulations and TPG 1.14-1.21)</i>	Y	Bank Reconciliations – Signed off monthly and minuted. Bank transfers – by resolution and minuted. Approval of payments at meetings– Yes. Dual authorisation – Finance committee in May 2025 resolved that dual authorisation not required. Two councillors (on rotation) check invoices monthly and initial documents.	x		
24	VAT* • evidence of recording • evidence of reclaiming	Y	Evidence of recording. Quarter one submitted but not yet received. Clerk to follow up with HMRC.	x		
25	All payments supported by authorised, minuted decisions and invoices	Y	All payments checked are supported by invoices.	x		
26	s.137* <i>(last resort power for non-GPC councils)</i> • Recorded separately within accounts • Within legal threshold limits for the current year • Spend in accordance with legislation	Y	Christmas Tree lights – need to state clearly in the minutes that the lights are being purchased using s137. Wreaths and lamppost poppies – Resolved correctly that the council was relying on s137.	x		
27	Payments made in accordance with Financial Regulations • Cheques • Online banking • BACS • Direct Debit	Y	Online banking/ BACS / Direct debits.	x		

	<ul style="list-style-type: none"> • Standing Orders • Credit or debit cards • Other payments 					
28	<p>If Investments/ funds/ cash/ total over £100,000 an Investment Strategy MUST have been adopted and ensure long-term investments for 12+ months are recorded in the Asset and Long-term Investment Register and the purchase/investment and receipts/sales are accounted for as set out in the TPG. (TPG 2.26-2.29, Section 4 Item H & 5.17, 5.29-30, 5.174-5.177, 5.185-5.190). An Investment Strategy is recommended for sums held below £100,000</p>	Y	<p>Recommended to adopt an investment strategy/policy.</p> <p><i>Update April 2026 – Investment Strategy adopted in January 2026.</i></p>	X		

Budget		Tested?	Comments & recommendations	Risk		
				Low	Med	High
29	Annual budget income and expenditure amounts in support of precept approved by full council and minuted* (TPG 1.8, Section 4 Table D, 5.25-5.28)	Y	Minuted in January 2025. Recommended that the resolution to approve the budget and precept are made clear within the minutes.	x		
30	Precept amount properly minuted by full council* (TPG Section 4 Table item D)	Y	The precept demand is minuted in January 2025 as £110745.00	x		
31	General and earmarked reserves reviewed and sufficient (TPG 1.13, 2.10-11, 4.21 Table D, 5.31-5.39, 5.208)	Y	Reserves policy adopted in January 2025. Reviewed reserves at Finance committee in October 2025. Recommendation to be made to Full Council.	x		
32	Budget is monitored regularly with variances reported to council in line with Financial Regulations. Variances from budget are explained.	Y	Financial reporting in place on a monthly basis.	x		

Income control		Tested?	Comments & recommendations	Risk		
				Low	Med	High
33	Income properly recorded and banked promptly	Y	Cemetery income.	x		
34	Precept income received in bank account.	Y	Precept received.	x		
35	Scale of fees reviewed regularly, and fees and charges accurately applied.	Y	Reviewed by cemetery committee.	x		
36	Aged debt analysis maintained and appropriate recovery procedures in place to recover arrears/ debts (TPG 5.46-5.48)	Y	No debt recorded.	x		
37	VAT applied accurately to transactions and accounted for. (TPG Section 4 Table Item E)	Y	Not applicable.	x		
38	Effective security of cash and receiving cash from transactions	Y	Occasional cash payments. Paid in immediately.	x		
39	Effective security of card receipts transactions	Y	No card receipts.	x		

Bank reconciliation		Tested?	Comments & recommendations	Risk		
				Low	Med	High
40	Regular bank balances minuted and bank statement reconciliation and signed off by members and minuted. (TPG 1.10, 2.25)	Y	Bank reconciliations are minuted monthly and signed of by members on rotation. Bank balances are noted in the minutes	x		
41	Balancing entries (adjustments) explained	Y	None.	x		
42	Bank mandate up-to-date -Evidence of signatories being reviewed and minuted -Sufficient signatories to enable banking business to be continuously available without delays. (TPG 1.15.5)	Y	Minimum of 2 signatories to sign. 9 signatories in place. This was due to historic multiple and frequent resignations. 9 signatories in place to ensure business continuity.	x		

Petty cash		Tested?	Comments & recommendations	Risk		
				Low	Med	High
43	Petty cash account used/authorised	Y	No petty cash	x		
44	Petty cash spending supported by VAT receipt(s)					
45	Petty cash reported to Council					
46	Petty cash float reconciled/reimbursed					

Asset control		Tested?	Comments & recommendations	Risk		
				Low	Med	High
47	Register of assets and long-term investments* • Exists • Up to date and complete • Published • Review (at least annually) has been minuted (TPG Section 4 Table item H, 5.57-5.70)	Y	Yes. Requires updating but document is in place. IA seen document. Clerk advised to ensure that the annual review is minuted.	x		
48	Any loans to organisations, groups and other parties accurately recorded in the register.	Y	None	x		
49	Land and property registered with HM Land Registry.	Y	In progress and checking if all registered.	x		

	https://www.gov.uk/government/publications/registering-local-authority-land-and-property-with-hm-land-registry/register-local-authority-land-and-property		<i>Update April 2026 – Clerk is still completing work on this.</i>			
50	Any loans/borrowing has been properly obtained with authority from Debt Management Office and accurately accounted for (TPG Section 4 Table item H, 5.70)	Y	No loans	x		

Risk management		Tested?	Comments & recommendations	Risk		
				Low	Med	High
51	Risk Register / Management scheme in place and reviewed annually and minuted (TPG 1.31-1.33, Section 4 Table Item C)	Y	Yes. Adopted in May 2025 and minuted.	x		
52	Insurance Cover <ul style="list-style-type: none"> Reviewed annually for levels of cover Certificate(s) viewed & valid Employees' Liability Cover in place and published* Public Liability Cover Employees' Fidelity Guarantee Councillors' ages reviewed and recorded (some policies restrict some or all cover over certain ages) Other e.g. vehicles, assets, equipment, volunteers ... Compare schedule against asset register and ensure adequate insurance is in place for items to be covered. Public liability insurance must match the PLI for any delegated services, assets (£10million) Any insurance claims during the previous 12 months which may affect the policy and valuations and cover and has the Risk Register been updated to mitigate the risk of re-occurrence? (TPG Section 4 Table Item C)	Y	Employers Liability certificate – seen Public Liability certificate – seen. Building revaluation carried out recently. Fidelity guarantee in place.	x		
53	Internal Controls outlined in Financial Regulations and Standing Orders are being followed and effective? (TPG Section 4 Table Item C)	Y	As identified at check 23. Internal controls are being followed.	x		
54	Assets inspected and Health & Safety issues considered* <ul style="list-style-type: none"> Play equipment Street furniture Fire safety Defibrillators Other 	Y	Not currently in place. Outstanding action from last years audit that asset inspections need to be recorded in writing. Fire safety risk assessment completed by external contractor. <i>Update April 2026 – monthly inspections taking place and recorded in writing.</i>	x		

55	Grants ratified and minuted according to policy	Y	Two grants given. Published online. Cricket Club – 12i March 31 st . Scouts – Payment approved 25/026. February 2025 Finance Committee. Full Council approved expenditure in April 2025.	x		
56	Health and Safety Policy in place where there are 5+ persons working (count councillors, officers, contractors, volunteers) (S 3, Health and Safety at Work Act 1974 and HSE)	Y	Yes. In place.	x		
57	Evidence of unusual activity from minutes	Y	The council may wish to consider the role of its committees and their respective terms of reference. The committees are often discussing items which then have to be referred to Full Council for decision – their terms of reference could be updated (without contradiction to the council’s standing orders, Financial regulations and any other legislation) to enable decision making at committees; or committees could be dissolved enabling decision making at the Full Council meetings only.	x		
58	Back up of files adequate	Y	Cloud based storage – regular backups in place	x		
59	Storage of files (paper and electronic) adequate	Y	Fireproof storage in place	x		

General		Tested?	Comments & recommendations	Risk		
				Low	Med	High
60	Local Council Award Scheme applicable? <ul style="list-style-type: none"> • Foundation • Quality • Quality Gold Would this Council be a suitable candidate if they have not achieved the Award Scheme before now?	N/A	Not held			

Proper Process / Practice	Tested?	Comments & recommendations	Risk
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				Low	Med	High
61	List of Members' interests* <ul style="list-style-type: none"> displayed on council website /link to District Council reviewed regularly (<i>Members have a statutory requirement to complete and report changes within 28 days of change</i>) Interests declared in meetings and members follow Standing Orders and Code of Conduct Dispensations approved as set out in Standing Orders and minuted. 	Y	Link to members' interests is published. Interests declared appropriately at meetings.	x		
62	Declarations of Acceptance of Office* <ul style="list-style-type: none"> Councillor (after election/ co-option) Chair (at least annually) 	Y	Acceptance of office forms retained.	x		
63	Co-options (after eligibility and disqualification checks) approved by council by a vote, minuted and according to policy	Y	Recommendation to ensure that the resolution to co-opt is clear in the minutes.	x		
64	Agenda documents lawful and published*	Y	Agenda documents appear to be lawful and are published online with 3 clear days' notice.	x		
65	Minutes lawful and published/ hard copy signed* <ul style="list-style-type: none"> <i>Apologies noted or resolved to be accepted?</i> <i>A member absent for 6 months handled correctly?</i> <i>Minutes sequential?</i> <i>Members present and not present recorded</i> <i>Interests correctly minuted and members leave room in accordance with Code of Conduct and Standing Orders (Ss27-33 Localism Act 2011)</i> <i>Dispensations applied for and granted in accordance with Standing Orders (S.33 Localism Act 2011)</i> <i>Resolutions are minuted and stated with clarity and the applicable legal power included.</i> 	Y	Minutes are published, signed and retained.	x		
66	Confidential items correctly used and resolutions minuted and published <i>Public Bodies (Admission to Meetings) Act 1960 S.1(2)</i>	Y	Confidential items handled appropriately.	x		
67	Purchase order system used/correct	N/A	Not in place. Not required.	x		
68	Purchasing authorised in line with Financial Regulations / Standing Orders limits and the Procurement Act 2023 and Procurement Regulations 2024 requirements <ul style="list-style-type: none"> Choice of procurement method correct for the procurement For £30,000+(inc VAT) contracts published on 'Find a Tender' 	Y	Procurement thresholds and the requirement for obtaining three quotes has not always been followed. See transactional checks and Financial Regulation 5.8.		x	

	<ul style="list-style-type: none"> - For £5,000 - £29,999 recommended to publish on 'Find a Tender' - Contract decisions issued and published - 30-day payment terms apply to all contracts - Publish 6-monthly performance to pay within 30-days 		<i>Update April 2026 – Council noted the recommendation and has been working in line with its Financial Regulations since. The issue arose due to confusion around the source and use of funds. This caused a misunderstanding that three quotes were still required as the council was procuring on behalf of a third party (by way of donation).</i>			
69	<p>Delegation to officers or committees</p> <ul style="list-style-type: none"> • Lawful delegation (to an officer, committee or joint committee but an individual councillor does not have decision-making powers – S.101 Local Government Act 1972) • Limits set out in financial regulations and / or standing orders or policies or schemes of delegation; • adhered to; • reported adequately 	Y	Yes. As set out in Financial Regulations and Standing Orders.	x		
70	<p>Annual publication of Members Allowances, Subsistence and Travel expenses paid in the financial year within 14 days of 31st March where practicable. (Local Authorities (Members' Allowances) (England) Regulations 2003 regulation 31)</p>	Y	No allowances given.	x		
71	<p>Any Members' Basic Allowances are paid in accordance with the District/Borough Council - approved rates for that Parish/ Town Council and the HMRC PAYE rules applied to Members Allowances before payment. Any subsistence and travel allowances paid are in accordance with the Parish/Town Council's own adopted policies.</p>	Y	No allowance given	x		

Payroll & HR	Tested?	Comments & recommendations	Risk		
			Low	Med	High

72	Employee posts properly approved/ recorded/ correct job descriptions in place for each post holder and amendments are confirmed by letter. <ul style="list-style-type: none"> • Proper Officer (Clerk) • RFO • Deputy Clerk • Admin assistant • Site staff/ Grounds workers <ul style="list-style-type: none"> • Other 	Y	All approved.				x		
73	Public sector IR35 rules applied where applicable https://www.gov.uk/guidance/off-payroll-working-for-clients	Y	Recommended to check for contractor.				x		
74	Right to work checks for employees completed and on file https://www.gov.uk/check-job-applicant-right-to-work	Y	All completed.				x		
75	Written statement of particulars for all staff from day one (April 2020 onwards) https://www.gov.uk/employment-contracts-and-conditions/written-statement-of-employment-particulars and amendments to contracts confirmed in writing and minuted*	Y	Yes. In place.				x		
76	Proper procedures for payroll, PAYE & NI registered with HMRC and monthly reporting of RTI and Pensions*	Y	External contractor in place for payroll.				x		
77	Is payroll inhouse or external provider used?	Y	In-house		External	x	x		
78	PAYE & NI payments spot checked - calculations	Y	PAYE & NI calculations checked.				x		
79	Employers Allowance – Councils are not eligible – payroll system checked.	Y	Not applied for.				x		
80	Approval of salaries, annual inflationary increases and increments minuted	Y	NJC pay award approved by staffing committee				x		
81	Approval of expense claims	Y	Expense claims approved by Full Council. Only the clerk is submitting expense claims while awaiting a debit/credit card.				x		
82	Minimum wage threshold met	Y	Minimum wage is met.				x		

83	HR procedures and policies adopted / reviewed	Y	Dignity at work Disciplinary Equality and Diversity Grievance Lone working Performance improvement policy Sickness Absence policy	x			
84	Training policy and record staff /elected Members	Y	Training policy in place – reviewed Feb 2025	x			
85	Probation review completed for new staff within probation period.	Y	No new staff.	x			
86	Annual appraisals undertaken	Y	Yes.	x			
87	Job description up to date / reviewed	Y	Yes.	x			
88	Health and safety of staff workstation & PC equipment undertaken * • Display Screen Equipment	Y	Yes. Completed.	x			
89	Registered with The Pensions Regulator* Reference number Date of (Re)Declaration of Compliance (every 3 years)		Clerk to provide reference number				
90	Adequate Pension provision in place to meet statutory requirements https://www.gov.uk/employers-workplace-pensions-rules	Y	LGPS	x			
			NEST		Yes		
			Other				
	• Automatic Enrolment for Staff*	Y	Y	x	N		
• Opt-Out Evidenced*	Y	Y		N		Not applicable	

Information and data compliance		Tested?	Comments & recommendations	Risk		
				Low	Med	High
91	Registered with Information Commissioner's Office <i>(if relevant)</i>	Y	Z7560598	x		
92	Council-owned email address account in place (either .gov.uk or .org.uk format) <i>(TPG 1.47)</i>	Y	.gov email address in place for the council and members.	x		
93	Website Accessibility Statement reviewed and published online* https://www.gov.uk/guidance/accessibility-requirements-for-public-sector-websites-and-apps	Y	Website accessibility statement is published online but dated July 2021. Requires review. <i>Update April 2026 – Accessibility Statement updated in November 2025.</i>	x		
94	GDPR/ Data Protection Act policies and procedures in place* <ul style="list-style-type: none"> Record Retention Schedule Data Breach Assessment Privacy Policy Process for dealing with a Subject Access Request Security Compliance Checklist 	Y	Data Protection policy in place and published. Data retention and disposal policy in place. Subject Access Request procedure contained within Data Protection policy.	x		
95	Publication scheme (ICO model template adopted) <i>(up to date, tailored, reviewed and lawful)</i> and published on the council website.* (Modifications from the ICO template must have had ICO approval.) <i>(Ss19-20 FOIA 2000)</i> Has the Council complied with publishing the information specified in its Publication scheme?	Y	Published online and reviewed May 2025.	x		
96	Compliant with the relevant Transparency Code (if applicable)?	Y	Compliant with transparency code for smaller authority. The council had expenditure over £200k in the last financial year.	x		
97	IT Policy adopted	Y	Recommended that an IT policy is adopted as per the new assertion 10. This was in progress. <i>Update April 2026 – IT Policy adopted in January 2026.</i>	x		

Transaction spot check

(Sample test transactions such as largest payment, employee salaries, direct debit, S.137, VAT, Councillors payment, etc)

Check number	1	2	3	4	5	6
Ledger date	21 May 2025	01 July 2025	13 October 2025	11 November 2025	14 January 2026	13 February 2026
Item / budget heading	Smith Construction Cricket all weather	Wrights Garden Services	Royal British Legion Tommy Statues	Arion Tr & Dev Ltd Signage Workshop	Terra Firma & Beyond Tree cutting (Walnut)	Wrights Garden Services Allotment Hedge
Reference / Cheque number						
Was purchase approved prior to ordering? Order minute reference	12j March 2025	25/067 d).	TBC – ratified retrospectively.	25/085 b ii	25/140 g iii	February 2025 9ciii
Any evidence the purchase was delivered? Delivery evidence						
When was the payment approved? Payment minute reference	May 2025	July 2025 (w/c 23.06.25)	October 2025	November 2025	January 2026	February 2026
Is the bill the same as ordered? Invoice value	£8400+VAT	£411.65	£350.00	£183.00	£565.00	£750.00
Is the payment approval minuted? Minute value	£8400 + VAT (£1680)	£411.65 (no VAT)	£350.00	£152.50 + VAT £183.00 inc VAT	£565.00 No VAT	£750.00 No VAT
Is the payment approved matching? Payment value	£10080.00	£411.65	£350.00	£183.00	£565.00	£750.00
Does the bank statement value match amount approved? Statement value		Yes	Yes	Yes	Yes	Yes
Is it within 30 days? Timely payment	Yes	Yes	Yes	Yes	Yes	Yes
Has the VAT been recorded accurately in the accounts? VAT recorded		Not applicable	Yes. Updated to include VAT on receipt of VAT invoice.	Yes	Yes	Yes

Has a lawful power been identified? S137 recorded in ledger			S137 to be recorded at retrospective approval.			
Notes/ recommendations	3 quotes not considered for this purchase.	Recommended to check against IR35 rules	Donations received to make purchase. No order minute reference. Council should still formally approve the expenditure because it does not sit within existing delegated authority. To be ratified retrospectively.			

Year End Process		Y/N	Comments & recommendations	Risk		
				Low	Med	High
98	Accounting method correctly applied <ul style="list-style-type: none"> Income and expenditure – <i>mandatory over £200k for 3 years</i> Receipts and payments 	Y	Receipts and payments	x		
99	Bank statement opening and closing balances reconcile to cash book / ledger.	Y	Yes	x		
100	Robust audit trail evident		Yes	x		
101	Debtors and Creditors recorded (I&E accounting method only)	N	N/A			
102	Asset register updated for current and previous year balances	Y	Yes	x		
103	Borrowing – ensure appropriate DMO approval in place and full year accounting is accurate and checked against	N	N/A			

	balance at 31 st March on DMO website. (TPG5.70) <i>Arrangement fees are treated as administrative expenses in year of receipt.</i>					
104	Lending <i>-check if any lending has taken place and is accounted for as specified in TPG.</i>	N	N/A			
105	Explanation of Variances completed in sufficient detail	Y	Explanation of variances completed. Consider adding more details and ensuring that the numerical information provide explanation to within a £200 tolerance level.	x		
106	Intermediate audit recommendations implemented	Y	Most recommendations implemented. Anything outstanding is still being worked on.	x		
107	Annual Accounting Statement rounding applied/adds up	Y	Yes	x		
108	Trust Funds – ensure account filing responsibilities are up to date and not included in AGAR figures		Recommended to check disclosure box – the external auditor is asking if the figures on the accounting statement EXCLUDE trust transactions.			
109	Previous year 'Restatements' correctly identified	Y	No restatements	x		
110	Auditor's recommendations for completion of the Annual Governance Statement <i>(if applicable)</i> and narrative report needed to explain IA Annual Statement's 'No' entries.	Y	See report	x		

Appendix: Additional Areas for Audit (Council Specific)

	Allotments	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
A1	Income for allotment rentals balance					
A2	Fees charged in accordance with approved rates					
A3	Up to date occupancy details kept and securely retained					
A4	Agreements/licences issued to all plot holders					
A5	Other					

	Burials	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
B1	Cemetery accounts balance	Y	Cemetery accounts balance.			
B2	Fees charged in accordance with approved rates	Y	Yes	x		
B3	All interred ashes have certificates of cremation*	Y	Yes	x		
B4	Permits properly documented and stored*	Y	Yes. Some historical documents missing. Good practice now in place.	x		
B5	Cemetery regulations adopted and up to date	Y	Yes in place and being reviewed.	x		
B6	Registers of burials and purchased graves completed correctly and stored safely*	Y	As per B4	x		
B7	Burial certificates issued correctly	Y	Yes.	x		
B8	Green slips returned appropriately to Registrar	Y	Yes	x		
B9	Legible cemetery burial plan up to date* • backed up if appropriate	Y	Yes and backed up.	x		
B10	Business rates exemptions correctly applied	Y	Yes.	x		

	Charities	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
C1	Accounted for separately					
C2	Independently audited*					
C3	Returns filed within legal time limits*					

	Buildings and premises	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
Note	<i>Premises licence. Fire checks, electrical checks, First Aid, Insurance valuations, PRS, Water checks, Fire alarms, COSHH, gas inspections, Employer liability and PLI, Fidelity. DEC certificate Use HSE checklist or similar https://www.hse.gov.uk/voluntary/work-types/village-and-community-halls.htm Is the ownership /lease title registered with Land Registry?</i>					
Cb1						
Cb2						
Cb3						

	Markets	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
M1	Income for stall hire balances					
M2	Fees charged in accordance with approved rates					
M3	Up to date occupancy details kept and securely retained					
M4	Statutory records kept / stored safely					
M5	Agreements/licences issued to all stall holders					
M6	Other					

	Other	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
O1						
O2						
O3						

Endnotes

High and medium risk items may lead to the internal auditor stating that the Council does not comply with one or more assertions on the AGAR form at the end of the financial year.

ⁱ **High risk** – these items should be dealt with as a **high priority** because they may affect one or more of the following – statutory and must be done, high financial risk which could reveal the council to losses, not compliant with Proper Practices in the Practitioners’ Guide, high risk of reputational damage, failure to comply may lead to penalties, prosecution or legal action.

Medium risk – these items need to be improved to meet one or more of the following - statutory requirements, support internal control, reduce the risk of financial loss and reputational damage, improve governance, improve compliance with proper practices in the Practitioners’ Guide, and to improve procedures that should be in place.

Low risk – these items are usually **best practice** to improve governance, internal control, transparency, efficiency and effectiveness.

*-Asterisked items are statutory requirements and should be in place where applicable.