

Internal Audit Checklist 2023/24

Name of Council	Salhouse	Name of Clerk	S Martin	No. of Councillors	11 (Vacancies)
Name of RFO	S Martin	Quorum	4	Precept	29,997

Book-Keeping	Ledger maintained and up to date?	Yes
	Arithmetic correct?	Yes
	Evidence of Internal Control?	Yes
	VAT evidence, recording & reclaim	Yes
	Payment ledger supported by invoices, authorised & minuted?	Yes – See note
	S137 separately recorded & within limits?	Yes
	S137 expenditure direct benefit to electorate?	Yes
Due Process	Latest Standing Orders Adopted?	Yes
	Standing Orders reviewed?	Yes – March
	Financial Regulations (FR) adopted?	Yes
	FR properly tailored to council?	Yes
	Equality and Diversity policy adopted?	Yes
	Adequate Internal Controls for payments?	Yes
	List of member interests held?	Yes
	Agendas signed, specified & displayed with 3 clear days' notice	Yes
	Purchase orders raised for all expenditure (if used)?	N/A
	Purchasing authority defined in FR?	Yes
	Committee terms of reference exist & reviewed	N/A
	Website accessible & regularly updated for Transparency Code?	Yes
	Is eligibility for General Power of Competence properly evidenced?	N/A
	Do arrangements for public inspection of council's records exist?	Yes

Risk Management	Does scan of minutes reveal any unusual activity?	No
	Annual risk assessment carried out?	Yes
	Insurance cover appropriate and adequate?	Yes
	Evidence of annual insurance review?	Yes
	Minutes initialled, each page identified and overall signed?	Yes
	Regular financial reporting as agreed by Council?	Yes
	S137 Expenditure minuted?	Yes
	Control measures specific to the risks of online banking	Yes
	Is public liability insurance in place?	Yes
	Is officer fidelity insurance in place?	Yes
	Evidence of internal & external audit reports received & actioned?	Yes
	Are all electronic files backed up?	Yes
Budget	Annual budget to support precept?	Yes
	Has budget been discussed and adopted by council?	Yes
	Any reserves earmarked?	Yes
	Any unexplained variances from budget?	No
	Precept demand correctly minuted?	Yes – January
Employment	Contract of employment?	Yes
	HMRC arrangements and payments correct?	Yes
	Council or committee with devolved authority approved salary payment?	Yes
	Other payments reasonable and approved by council	Yes
	Pension contributions recorded and paid?	Yes
	Does council have employer liability insurance?	Yes
Asset Control	Does council keep a register of all assets owned?	Yes
	Is asset register up to date?	Yes
	Value of individual assets included?	Yes
	Inspected for risk and up to date	Yes

	inspection records exist?	
	Record of deeds, articles and land register references	Yes
Bank Reconciliation	Bank reconciliations covering accounts, investments & cash in hand?	Yes
	Are reconciliations presented to council at agreed intervals?	Yes
Year End Procedures	Year end accounts prepared on correct accounting basis?	Yes
	Bank statements and ledger reconcile?	Yes
	Underlying financial trail from records to presented accounts?	Yes
	Where appropriate, debtors and creditors properly recorded	Yes
Transparency Codes	All items of expenditure as required published by 1 st July?	Yes
	End of year accounts published by 1 st July?	Yes
	Annual Governance Statement published by 1 st July?	Yes
	Internal Audit Report published by 1 st July?	Yes
	Councillor responsibilities published by 1 st July?	Yes
	Asset register published by 1 st July?	Yes
	Agendas and meeting papers published within 3 clear days?	Yes
	(Draft) Minutes published within one month of the meeting?	Yes

Recommendations and Observations

- For full clarity suggest reporting direct debit payments
- Mention was made of a diversity policy but it has not been agreed
- Once again everything was presented clearly and accurately