

**Stallingborough Council**  
**Internal Audit Checklist 203/24**

<b>Name of Council</b>	<b>Stallingborough PC</b>	<b>Name of Clerk</b>	<b>Mrs K Peers</b>
<b>No of Councillors</b>	<b>8</b>	<b>Name of RFO (if not Clerk)</b>	
<b>Quorum</b>	<b>3</b>	<b>Precept</b>	<b>£45,000.00</b>
<b>Electorate</b>	<b>1,900 approx</b>	<b>Gross budgeted income</b>	

<b>1. Book Keeping</b>			
Ledger maintained and up to date?	Yes	X	
Arithmetic correct?	Yes	X	
Evidence of Internal Control?	Yes	X	
VAT evidence, recording and reclaimed?	Yes	X	
Payments supported by invoices, authorised and minuted?	Yes	X	
S137 separately recorded and within limits?	Yes	X	
S137 expenditure of direct benefit to electorate?	Yes	X	

<b>2. Due Process</b>			
Standing Orders adopted?	Yes	X	
Standing Orders reviewed at Annual Meeting?	Yes	X	
Financial Regulations adopted?	Yes	X	
Financial Regulations tailored to Council?	Yes	X	
Adequate internal controls for payments?	Yes	X	
List of members interests held?	Yes	X	
Agendas signed, informative and published with 3 clear days notice?	Yes	X	
Purchase orders/confirmations raised for all expenditure?	Yes	X	
Legal powers identified in minutes and or cashbook?	Yes	No	N/A
Committee Terms of Reference and reviewed?	Yes	No	N/A

<b>3. Risk Management</b>			
Does scan of minutes reveal any unusual activity?	X	No	
Annual risk assessment carried out?	Yes	X	

Insurance cover in place and appropriate?	Yes	X	3 year deal in place
Evidence of annual insurance review?	Yes	X	
Internal financial controls documented and evidenced?	Yes	X	
Minutes initialled each page and overall signed?	Yes	X	
Regular reporting of bank balance?	Yes	X	

<b>4. Budget</b>			
Annual budget to support precept?	Yes	X	
Has budget been discussed and adopted by Council?	Yes	X	Good to see Precept at a more acceptable level.
Any reserves earmarked?	X	No	
Any unexplained variances from budget?	Yes	X	Repairs to the boiler not expected.
Precept demand correctly minuted?	Yes	X	

<b>5. Payroll – Clerk</b>			
Contract of employment?	Yes	X	
Tax code issued?	Yes	X	
PAYE/NI evidenced?	Yes	X	
Has Council approved salary paid?	Yes	X	
Any other payments reasonable and approved by Council?	Yes	X	

<b>6. Payroll – Other</b>			
Contracts of employment?	Yes	X	
Does Council have public liability cover?	Yes	X	
Tax codes used?	Yes	X	
Minimum wages paid?	Yes	X	
Pension obligations met?	Yes	X	
Complaints procedures in place?	Yes	X	

<b>7. Asset Control</b>			
Does Council keep a register of all material assets owned?	Yes	X	
Is asset register up to date?	Yes	X	
Value of individual assets included?	Yes	X	
Inspected each year and reviewed?	Yes	X	
Records of deeds, articles etc. kept?	Yes	X	

<b>8. Village Halls</b>			
Are hirings made and recorded appropriately?	Yes	X	
Are payments made and recorded appropriately?	Yes	X	
Are deposits refunded where appropriate?	Yes	X	
Are diaries and schedules kept and reconciled to invoicing and payments properly?	Yes		
Are staff wages paid appropriately according to village hall activities?	Yes		Staff have a set contract and number of hours.

<b>9. Bank Reconciliations</b>			
IS there a bank rec for each account?	Yes	X	
Reconciliations carried out at least quarterly?	Yes	X	
Any unexplained balancing entries in reconciliation?	Yes	X	

<b>10. Year End Procedures</b>			
Year end accounts prepared on correct accounting basis?	Yes	X	
Bank statements and ledger reconcile?	Yes	X	
Underlying financial trail from records to presented accounts?	Yes	X	
Has Council agreed, signed and minuted sections 1 and 2 of the Annual Return?	Yes	X	

<b>11. Miscellaneous</b>			
Have points raised at last audit been addressed?	Yes	X	
Has the Council adopted a Code of Conduct after July 2012?	Yes	X	
Are all electronic files backed up?	Yes	X	
IS GDPR being complied with?	Yes	X	
Do arrangements for public inspection of Council's records exist?	Yes	X	
Is the Councils gross annual turnover less than £25k (net of VAT) and if so, has it complied with the Smaller Authorities Regulations 2015?	X	No	

<b>12. Other - contracts – playground etc.</b>			
Have the contracts been awarded appropriately			No Contracts awarded.
Has the playground had necessary inspections?	Yes	X	
Any other information – maintenance/insurance etc.	X	No	

**Any further additional comments/ notes from Auditor:**

Precept updated to enable correct Repairs and Maintenance Programme. The Parish Council have a lot of assets (playing field, large village hall, play equipment)

The Clerk has updated all of the Allotment Site. Governance of that site is now in place as per rules and regulations. Insurance is also in place as required.

“Shaping up Stallingborough” do really good work in the village and the Parish Council support them in improving the village

Their efforts are greatly appreciated by the Parish Council

Internal Audit carried out by:

Date:

Signed:

Report sent to Council – signed by the Clerk :

Report received by Council – signed by the Chairman: