

List of questions to help the Internal Auditor for Chesterton Parish Council

1. Working Documents		
Questions	Answers	IA Comment
Please provide Standing Orders (or link to website) and date of adoption	URL / email: https://chestertonparishcouncil.org.uk/wp-content/uploads/2021/05/Chesterton-Standing-Orders-2021.pdf	Checked and would recommend that items in bold on NALC Model standing orders are kept so on adopted ones as these cannot be changed - 15.5.2023
	Date: May 2021 – Minutes Ref:01/21 file:///C:/Users/Clerk/Downloads/May-Minutes-01-2021-1-1%20(1).pdf	
Please provide Financial Regulations and date of adoption	URL / email: https://chestertonparishcouncil.org.uk/policies/	Checked - would recommend that in the minutes if amendments have been made that they are list/recorded as part of the resolution - 15.5.2023
	Date:4th January 2021 – https://chestertonparishcouncil.org.uk/wp-content/uploads/2022/02/Financial-Regulations-January-2022-1.pdf	
Please provide a website link to your Minutes and Agenda	URL: https://chestertonparishcouncil.org.uk/agenda-minutes/2022-2023/ plus you will pick other years here as well on the drop-down tabs	15.5.2023
Please provide Minute reference when your Code of Conduct was adopted	Minute Ref / Date: May 2021 https://chestertonparishcouncil.org.uk/wp-content/uploads/2021/05/Chesterton-Code-of-Conduct.pdf	15.5.2023
	Will be adopting a new version once it has been changed by Mo at CDC	Noted

2. Budgetary Controls and Administration		
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Questions	Answers	IA Comment
Do you run a spreadsheet or an accounts package? If a package – which?	Excel	15.5.2023
Did the 22/23 Precept requirement stem from the budget process?	Yes	The precept was resolved at Jan 22 meeting - ideally the amount would be part of the resolution - 15.5.2023
What is the Precept for the 22/23 financial year?	£42,000	15.5.2023
Was the 22/23 budget adopted and minuted (please give date and Minute reference)	Date: 4th January 2022 Minute Ref:08/21 – 4th January file:///C:/Users/Clerk/Downloads/January-Minutes-08-2021.pdf	The resolution does not include the budget. It would be best to have two separate resolutions - one for the budget stating the amount and one for the Precept as detailed above - 15.5.2023
What is the 22/23 overall budget?	£45,490.00	15.5.2023
Does the PC regularly compare the actual income and expenditure to the budget?	Yes – Every month at Full Parish Council Meeting	15.5.2023
Please provide links to examples	URL: https://chestertonparishcouncil.org.uk/monthly-report/monthly-financial-reports-2021-2022/	15.5.2023
Do you have Reserves and publish a list of them?	Yes	Could see the reserves on monthly reports - 15.5.2023
Do you have a Reserves Policy?	Yes https://chestertonparishcouncil.org.uk/policies/	15.5.2023
What is the limit for your S137 amount (if not adopted GPC) and the total amount available	£8.82 (22/23) £7,232.40	15.5.2023
Has the General Power of Competence been adopted, and if so please provide a Minute reference/qualifications	No – but including powers on the payment sheet which you asked for last year Minute ref: Qualifications:	Noted - 15.5.2023
Is there a separate column / budget for S137 payments (if no GPC)	Yes	15.5.2023

Please provide grant awarding policy if you have one	No Grant Policy but do have S137 policy <u>URL:</u> https://chestertonparishcouncil.org.uk/wp-content/uploads/2021/03/Chesterton-S137-Policy.pdf	15.5.2023
Please confirm your Electorate at last available data – may need this updating in due course	820	15.5.2023
Do you have petty cash?	No	N/A
If you do have petty cash, what is the average level?	£ N/A	N/A
Do you have a procedure for handling general cash receipts / income?	Yes – We only have a little amount of cash during the year which will be for allotment tenancy, as this passed straight to the RFO, once the Clerk as clarified who paid it and the amount.	15.5.2023
Is all expenditure supported by VAT invoices if applicable?	Yes	15.5.2023
Is the VAT reclaim made regularly?	Dates: April, June, and October 2022	15.5.2023
Are all payments agreed and minuted? I will need to see invoices and approvals, including Minute references in due course	Yes	15.5.2023
Is the bank reconciliation done monthly?	Yes – and signed off by our Vice Chair and Chairman	15.5.2023
Does the PC have a Public Works and Loans Board loan?	No	N/A

3. Risk Management		
Questions	Answers	IA Comment
Insurance		

Insurance – what is the date of the PC's renewal?	Date: 17th June 2023	15.5.2023
Was it reviewed in 20/21, both in terms of cover and provider?	No	15.5.2023
If yes – when?	Date:	N/A
Do you have a three-year long-term agreement)?	N/A	No
If yes – when is it due for review?	Date: 17th June 2023	N/A
What is the level of the Fidelity Guarantee (also known as 'employee dishonesty' in the insurance	£250,000.00	15.5.2023
How much is your Public Liability cover?	£10,000.00	Should this read as £10 million? 15.5.2023
How much is your Employers' Liability cover?	£10,000.00	Should this read as £10 million? 15.5.2023
Risk Assessment		
What is the date of the review of the Parish Risk Assessment for 22/23?	Date: January or february	Checked 15.5.2023
Please provide either the Policy or a website link to the policy	URL / email: https://chestertonparishcouncil.org.uk/policies/	15.5.2023
Assets		
Is the Asset Register up to date?	Yes	15.5.2023
Is your Asset Register published on your website?	Yes	15.5.2023
Has the PC bought any assets (such as dog bins, grit bins or other items) this year to add to the list?	Yes	15.5.2023
Has the PC removed any assets this year?	No	15.5.2023
Does the PC have any land and buildings included in the assets?	Yes	15.5.2023
Are the land and building assets (including any Land Registry numbers) published?	No	Publication of these required under the Transparency Code for smaller Authorities 2015.

Have the Parish Assets been inspected for risk and minuted?	Date of inspection:	Could not find this recorded in Minutes 15.5.2023
	Minute ref:	
Banking		
Is the 'two Councillor signature' rule applied to payments including internet banking?	Yes - We have 2 signature's	Noted - 15.5.2023
How many cheque signatories do you have – is your bank mandate up-to-date?	Number of signatories: 2	Would recommend 3 in case of absence - ideally on Risk Assessment
	Bank mandate? Yes	15.5.2023
If you use electronic banking, do you have a payment procedure?	Yes	15.5.2023
If you have a PC credit / debit card, do you have a procedure for use?	Yes	15.5.2023
	Procedure attached: Yes https://chestertonparishcouncil.org.uk/wp-content/uploads/2022/02/Financial-Regulations-January-2022-1.pdf	15.5.2023 - In Financial Regs
Document Storage		
Is all your electronic data backed up, and if so where?	Yes – on hard drive which is kept in safe	Included on risk assessment - 15.5.2023
	Procedure?	
Do you have storage provision for physical records?	Yes	
Where are your Minutes stored?	They are kept in the Chesterton Community Centre, once they have been signed by chairman	Would recommend that older minutes are sent to the OHC for permanent retention - reduce risk of loss. 15.5.2023

4. Payroll		
Questions	Answers	IA Comment
Do all staff have a contract of employment?	Yes	15.5.2023
In order to comply with Council insurance, were references taken up when the Clerk was employed? NB (this is the Council's responsibility, not the Clerk's)	Yes	15.5.2023
Has the Council registered as an employer with HMRC and have PAYE / NIC been properly dealt with?	Yes	15.5.2023
Is Minimum Wage paid?	Yes	15.5.2023
Does the Council do a regular staff appraisal?	Yes If yes: when March of every year	Great - 15.5.2023
Has the PC agreed to Councillor allowances?	No – they decided not to take this	15.5.2023
If yes, have they been properly authorised and controlled (including informing HMRC?)	N/A	N/A
Has a Pension been offered and the relevant records made to the Pension Regulator?	Yes	Noted - 15.5.2023

5. Year End Procedures		
Questions	Answers	IA Comment

Please supply (electronically) the bank statements and associated invoices/credit notes/pay slips etc for the months of June, July and December 2022. One copy of a VAT return (if applicable)	See attached	15.5.2023
Did the PC consider the 21/22-year end accounts (Accounting Statements), did the Chairman sign them off at a meeting and was it minuted? (Minute ref please)	Accounts considered: Yes Chairman signed: Yes Minute ref: 13/22 – June Meeting https://chestertonparishcouncil.org.uk/agenda-minutes/2022-2023/	Checked - 23.5.2023
Was the 21/22 Annual Governance Statement (section 1) of the AGAR approved by the Full Council and published on the website? (Minute ref please)	Yes Minute Ref: as above URL: Under the May report https://chestertonparishcouncil.org.uk/agenda-minutes/2022-2023/ https://chestertonparishcouncil.org.uk/monthly-report/monthly-financial-reports-2022-2023/	Checked - 23.5.2023 - should be a separate resolution
Was the 21/22 Annual Statement of Accounts (section 2) of the AGAR approved by the Full Council and published on the website? (Minute ref please)	Yes Minute Ref: As above URL: https://chestertonparishcouncil.org.uk/agenda-minutes/2022-2023/ https://chestertonparishcouncil.org.uk/	Checked - 23.5.2023 - should be a separate resolution
Please provide your previous (21/22) Internal Audit report if you have one	Report included? Yes this was done by you, attached with this document	15.5.2023
Did the PC review the effectiveness of the 21/22 Internal Audit?	Yes Minute Ref: 13/22 – June meeting https://chestertonparishcouncil.org.uk/agenda-minutes/2022-2023/	Noted that IA was listed but no detail i.e. review of effectiveness - 15.5.2023
Has the 21/22 Internal Audit section	Yes	

of the AGAR been published on the website?	URL: May report https://chestertonparishcouncil.org.uk/monthly-report/monthly-financial-reports-2022-2023/	15.5.2023
Has the 21/22 External Audit section of the AGAR been published on the website?	Yes URL: https://chestertonparishcouncil.org.uk/monthly-report/monthly-financial-reports-2022-2023/	Could not find completed EA on website - 31.5.2023
Has action been taken on the 21/22 External Audit report (if applicable)?	Yes https://chestertonparishcouncil.org.uk/wp-content/uploads/2022/09/QF-Minutes-18-22-December-2022-1.pdf	Seen by Finance Committee but must be actioned by Full Council - this cannot be delegated - actual report not on website - 31.5.2023
Have the significant variances for 21/22 been published (website link)	Yes URL:	Yes - attached to the AGAR published in June 22 - 15.5.2023
Does the Parish comply with the Transparency Act (even if it is above the £25,000 threshold)	Yes	Evidence of knowledge of TC but not all items on website - 31.5.23
If the PC has certified for Exemption from External Audit has the certificate been sent to the External Auditor by the due date and been published on the website (website link)	Yes URL: May https://chestertonparishcouncil.org.uk/monthly-report/monthly-financial-reports-2021-2022/	N/A N/A
Was the notice for the 21/22 period for the exercise for the public rights published on noticeboard(s) / website?	Yes – we did have the incorrect date in there which was picked up on the External report URL: https://chestertonparishcouncil.org.uk/monthly-report/monthly-financial-reports-2021-2022/	Noted - 31.5.2023

6. Other Matters and Procedures		
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Questions	Answers	IA Comment
How many Councillors does the Council have?	7	15.5.2023
What is your Quorum?	3	15.5.2023
Is there an annual list of Councillors and their Council responsibilities available on the Parish Council website?	Yes URL: https://chestertonparishcouncil.org.uk/the-council/	15.5.2023
Where is the list of Members' Interests held?	Chesterton Community Centre – filing cabinet	I think these are available on the CDC website as well - they must be published under the Transparency Act - 15.5.2023
Is this published on your website?	URL: No	
Do you record declarations of members' interests?	Yes – on the minutes – example May Ref: 12/22 https://chestertonparishcouncil.org.uk/agenda-minutes/2022-2023/	15.5.2023
Does the Parish Council have a training budget?	Yes	£1,250 for 22-23 - 15.5.2023
Has the Clerk obtained ILCA or CiLCA (or above)?	Yes – ILCA Doing my CILA at the moment	Excellent - 15.5.2023
Has the Clerk attended any training courses over the year?	Yes	Noted - 15.5.2023
Have the Councillors attended any training courses over the year?	Yes	Noted - 15.5.2023
Do you ensure that the agenda includes a summons to the Councillors, is signed by the Clerk and displayed 3 clear days before the meeting?	Yes	Checked - 15.5.2023
Does the Clerk and all Councillors have Parish Council email addresses?	Yes	Checked - 15.5.2023
Is the PC registered with the ICO?	Yes	Checked - 15.5.2023
	Yes	

Has the Council implemented GDPR policies? If yes, please include a list.	List: https://chestertonparishcouncil.org.uk/wp-content/uploads/2021/11/Chesterton-GDPR-Data-Protection-Policy.pdf	31.5.2023
Has the Council implemented a Freedom of Information policy?	Yes https://chestertonparishcouncil.org.uk/wp-content/uploads/2021/11/Chesterton-Freedom-of-Information-2021.pdf	31.5.2023
Is the PC a Managing Trustee?	NO	N/A
If yes, does the charity have separate accounts?	N/A	N/A
If yes, has the charity held an AGM? And what is the date?	N/A	N/A
If yes, has the Council registered with the Charity Commission and submitted the relevant accounts?	N/A	N/A
Has the Parish Adopted an Internal Financial Controls Policy	Yes https://chestertonparishcouncil.org.uk/wp-content/uploads/2021/11/Chesterton-Internal-Financial-Controls-Policy.pdf	This should be reviewed annually to support the council in completion of the AGAR - 15.5.2023
Does the Parish have a Councillor responsible for internal financial control?	Yes – we have Financial Committee with Chair and Vice chair	15.5.2023
Has the Council considered the appointment of the internal auditor within the best practice guidelines of changing them every 3 to 5 years?	Yes	Noted - 15.5.2023
Website		
Does the website have five years of finance information including the AGAR available?	Yes	31.5.2023
Does the website conform to the Accessibility regulations?	Yes	15.5.2023
Do you have a Website Accessibility	Yes	

Do you have a website Accessibility Statement?	https://chestertonparishcouncil.org.uk/wp-content/uploads/2021/12/Website-Accessibility-Statement.pdf	31.5.2023
Do you have a Privacy notice?	Yes https://chestertonparishcouncil.org.uk/wp-content/uploads/2021/11/Privacy-Notice.pdf	31.5.2023
Are all documents published in an accessible format which is suitable for screen readers (generally PDF)?	Yes	31.5.2023