

Internal Audit Checklist 2024/25

Name of Council	South Ferriby PC	Name of Clerk	Ann Boulton 08/23	No. of Councillors	8 of 9 Elected
Name of RFO	Ann Boulton 08/23	Quorum	3	Precept	£ 14,000
Electorate	572	Gross budget income		£	Actual £ ?

1. Book-Keeping

1.1 Ledger maintained and up to date?		#	Total Payments - Acc Col AP = <u>£ 40,987.07</u> // Col Q = <u>£ 40,338.69</u> Diff <u>+ £ 648</u> // Box 4+6 NB – TYPO - ALL entries are dated /25
1.2 Arithmetic correct?		#	Receipts <u>£ 29,385</u> Box 2+3 Payments <u>£ 40,339</u> Box 4+6 Diff <u>- £ 648</u> // Col AP
1.3 Evidence of Internal Control?	Y	#	Bank Mandate(s) out of Date
1.4 VAT evidence, recording & reclaim?	Y		Refund - <u>£ 3,976.74</u> Paid - Col P <u>£ 2,924.23.</u> // Col AQ <u>£ 2,926.52</u> Diff <u>£ 2.29.</u>
1.5 Payment ledger supported by invoices, authorised & minuted?	Y		Sampled
1.6 S137 separately recorded & within limits?	Y		VH 2@250 SFK BC -250
1.7 S137 expenditure direct benefit to electorate?	Y	#	Sampled SFK BC Personal Letter NO Grant Application Form

2. Due Process

2.1 Latest Standing Orders Adopted?	Y		2018 April 2025 vers.
2.2 Standing Orders reviewed at annual meeting?	Y		APCM 24/25 0513 a)
2.3 Financial Regulations (FR) adopted?	Y		2024
2.4 FR properly tailored to council?	Y		APCM 24/25 0513 a)
2.5 Equal Opportunities policy adopted?	Y		APCM 24/25 0513 g)
2.6 Adequate Internal Controls for payments?	Y		
2.7 List of member interests held?	Y		NLC Website
2.8 Agendas signed, specified & displayed with 3 clear days' notice?	Y		

2.9 Purchase orders raised for all expenditure (if used)?		N	Recommend - Copies of Risk Assessment, Method Statement (RAMS) & liability insurance, training and accreditation for operatives undertaking the work.
2.10 Purchasing authority defined in FR?	Y		
2.11 Legal powers identified to justify spending?		N	
2.12 Committee terms of reference exist & reviewed?	Y		Personnel Committee Min 0508 b) i) a)
2.13 Website accessible & regularly updated for Transparency Code?		N	Kyanite Website - 2020 vers WCAG 2.1AA 2.2AA October 2024 Recommend check the Transparency Code publishing requirements
2.14 Is eligibility for General Power of Competence properly evidenced?		N	
2.15 Do arrangements for public inspection of council's records exist?	Y		Notice of Public Rights - 13/06/24 Conclusion of Audit - 23/09/24

3. Risk Management

3.1 Does scan of minutes reveal any unusual activity?	Y		No record of APM during 2024
3.2 Annual risk assessment carried out?			APCM 24/25 0513 l)
3.3 Insurance cover appropriate and adequate?	Y		Renewed 15/05/24 Zurich £ 2289 APCM 24/25 05134 b)
3.4 Evidence of annual insurance review?	Y		APCM 24/25 0513 n) 0514
3.5 Minutes initialed, each page identified and overall signed?	Y		
3.6 Regular financial reporting as agreed by council?	Y		PCM Minutes
3.7 S137 expenditure minuted?	y		
3.8 Control measures specific to the risks of online banking?	Y		PCM Minutes
3.9 Is public liability insurance in place	Y		£ 12 M
3.10 Is officer fidelity insurance in place	Y		£ 250 K
3.11 Evidence of internal & external audit reports received & actioned ?		N	IA - 24/25 Min 0505 EA - Sect 1 Not corrected following issue of 23/24 EAR & Cert AGAR AIAR - N
3.12 Are all electronic files backed up?	Y		External Hard drives

4. Budget

4.1 Annual budget to support precept?			Dec 23 Min 1209 - NO Figures recorded
4.2 Has budget been discussed and adopted by council?	Y		Dec 23 Min 1209 - NO Figures recorded
4.3 Any reserves earmarked?	.		
4.4 Any unexplained variances from budget?	.		
4.5 Precept demand correctly minuted?	.	N	Dec 23 Min 1209 - NO Figures recorded

5. Employment

5.1 Contract of employment?	Y		AEB 08/23
5.2 HMRC arrangements and payments correct?	Y	#	Box 4 Staff Costs = Col E £ 9,880 // Col R = £10,528 Diff + £ 648
5.3 Council or committee with devolved authority approved salary payment?	Y		
5.4 Other payments reasonable and approved by council?	Y		Sampled AEB Month 5
5.5 Council registered with Pensions Regulator, if appropriate?		?	Recommend check with S Smith & Co for evidence of Regulator Letter Review date - 3Yrly
5.6 Pensions duties reviewed as required?			N/A
5.7 Pension contributions recorded and paid?			N/A
5.8 Does council have employer liability insurance?	Y		£ 10 M
5.9 Does the council have disciplinary and grievance procedures in place?	Y		APCM 24/25 0513 i) & k)

6. Asset Control

6.1 Does council keep a register of all assets owned?	Y		
6.2 Is asset register up to date?	Y		Reviewed APCM 24/25 0513 m)
6.3 Value of individual assets included?	Y		
6.4 Inspected for risk and up to date inspection records exist?	Y		Monthly - Reported in PCM Minutes
6.5 Record of deeds, articles and land register references available?	Y		Playing Field - HS392263

7. Bank Reconciliations

7.1 Bank reconciliations covering accounts, investments & cash in hand?		N	Not ALL Bank Statements at 31/03/25 verified, only Co-op Bus+ & Charity presented
7.2 Are reconciliations presented to council at agreed intervals?	Y		PCM Minutes

8. Year End Procedures

8.1 Year end accounts prepared on correct accounting basis?	Y		R&P
8.2 Bank statements and ledger reconcile?		N	See 1.1, 1.2 & 7.1 ? WHY 4 Accounts
8.3 Underlying financial trail from records to presented accounts?		N	See 1.1, 1.2 & 7.1
8.4 Where appropriate, debtors and creditors properly recorded?	Y		
8.5 Has council agreed, signed and minuted sections 1 & 2 of AGAR?		N	July 2025 PCM

9. Cemeteries N/A

9.1 Cemetery Regulations adopted and up to date?			
9.2 Registers of burials & purchased graves completed correctly?			
9.3 Burial certificates issued correctly?			
9.4 Green Slips returned appropriately to Registrar?			
9.5 Cemetery burial plan up to date and backed up?			
9.6 Business rates exemptions correctly applied?			

10. Garden Allotments N/A

10.1 Are annual tenancy agreements issued?			
10.2 Are all rents received?			
10.3 Are allotment rules issued to all tenancy holders?			

11. Play areas

Playing Field - HS392263 MUGA & Bowls Club – HS350235 Leased 2008 CEMEX 21 yr

11.1 Are play equipment checks conducted in the timeframe agreed by council?	Y		Reported in Minutes
11.2 Is an annual safety check carried out by an accredited body?	Y		Sovereign 11/11/24
11.3 Are any necessary signs displayed regarding age limits?		?	
11.4 Is an annual check of landscape, trees and bushes undertaken?		?	

12. Transparency Codes > £ 25K

Check AGAR & Transparency publishing requirements

12.1 All items of expenditure as required published by 1 st July?	Y		
12.2 End of year accounts published by 1 st July?	Y		
12.3 Annual Governance Statement published by 1 st July?	Y		
12.4 Internal Audit Report published by 1 st July?		N	AGAR AIAR - N
12.5 Councillor responsibilities published by 1 st July?	Y		PC Website
12.6 Asset register published by 1 st July?	Y		
12.7 Agendas and meeting papers published within 3 clear days?	Y		Recommend website is checked for typos and allocated in correct Council Years / Months
12.8 (Draft) Minutes published within one month of the meeting?	Y		Recommend website is checked for typos and allocated in correct Council Years / Months