

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

1. Working Documents	
Questions	Answers
Please provide Standing Orders (or link to website) and date of adoption	URL: https://www.caversfieldpc.org.uk/wp-content/uploads/2020/12/Standing-Orders-November-20.pdf Date: 18/11/20 ✓
Please provide Financial Regulations and date of adoption	URL: https://www.caversfieldpc.org.uk/wp-content/uploads/2021/09/CPC-Financial-Regulations-Sept-21.pdf Date: 15/9/21 ✓
Please provide a website link to your Minutes and Agenda	URL: https://www.caversfieldpc.org.uk/parish-council/agenda-and-minutes/2021-2022-agenda-and-minutes-of-meetings/ ✓
Please provide Minute reference when your Code of Conduct was adopted	Minute Ref / Date: 24/7/12 7. ✓

2. Budgetary Controls and Administration	
Questions	Answers
Do you run a spreadsheet or an accounts package? If a package – which?	Excel Spreadsheet
Did the 21/22 Precept requirement stem from the budget process?	Yes - https://www.caversfieldpc.org.uk/wp-content/uploads/2021/05/21-22-Budget.pdf ✓
What is the Precept for the 21/22 financial year?	£6,386.00
Was the 21/22 budget adopted and minuted? (please give date and Minute reference)	Date: 20/1/21 Minute Ref: 20/1/21 10. b.
What is the 21/22 overall budget?	£9,700 as agreed January – revised in May following addition of CDC Containing Outbreak Management Fund grant (£3,102) to £12,802 ✓
Does the PC regularly compare the actual income and expenditure to the budget?	Yes
Please provide links to examples	URL: https://www.caversfieldpc.org.uk/parish-council/accounts/accounts-2021-22/Budget-Monitoring-Sheets-available ✓
Do you have Reserves and publish a list of them?	Yes
Do you have a Reserves Policy?	Yes: https://www.caversfieldpc.org.uk/wp-content/uploads/2021/08/Reserves-Policy-2021.pdf ✓
What is the limit for your S137 amount (if not adopted GPC) and the total amount available	£8.41 (21/22) £11,168.48 ✓

2. Budgetary Controls and Administration	
Questions	Answers
Has the General Power of Competence (GPC) been adopted? If so, please provide a Minute reference / qualification.	Yes
	Minute ref: 15/5/19 10. i.
	Qualifications: CiLCA qualified Clerk and five elected Councillors
Is there a separate column / budget for S137 payments (if no GPC)?	Yes
Please provide link to grant awarding policy if you have one.	URL: https://www.caversfieldpc.org.uk/wp-content/uploads/2021/01/Grants-Policy-November-20.pdf
Please confirm your Electorate at last available data – may need this updating in due course	1328 (Dec 2021)
Do you have petty cash?	No
If you do have petty cash, what is the average level?	£ n/a
Do you have a procedure for handling general cash receipts / income?	Yes
Is all expenditure supported by VAT invoices if applicable?	Yes
Is the VAT reclaim made regularly?	Dates: Annually – received 29/6/21
Are all payments agreed and minuted? <i>I will need to see invoices and approvals, including Minute references in due course</i>	Yes
Is the bank reconciliation done monthly?	Yes – bi-monthly
Does the PC have a Public Works and Loans Board loan?	No

3. Risk Management	
Questions	Answers
Insurance	
Insurance – what is the date of the PC's renewal?	Date: 31/7/21
Was it reviewed in 21/22, both in terms of cover and provider?	Yes
If yes – when?	Date: 3/8/21
Do you have a three-year long-term agreement?	Yes, started 2020
If yes – when is it due for review?	Date: July 2023
What is the level of the Fidelity Guarantee (also known as 'employee dishonesty' in the insurance schedule)?	£500,000
How much is your Public Liability cover?	£12,000,000

3. Risk Management	
Questions	Answers
How much is your Employers' Liability cover?	£10,000,000 ✓
Risk Assessment	
What is the date of the review of the Parish Risk Assessment for 21/22?	Date: 5/5/21
Please provide either the Policy or a website link to the policy	URL: https://www.caversfieldpc.org.uk/wp-content/uploads/2021/05/Council-Risk-Assessment-21-22.pdf ✓
Assets	
Is the Asset Register up to date?	Yes
Is your Asset Register published on your website?	Yes (last year's: https://www.caversfieldpc.org.uk/wp-content/uploads/2021/05/Asset-Register-20-21.pdf) ✓
Has the PC bought any assets (such as dog bins, grit bins or other items) this year to add to the list?	No
Has the PC removed any assets this year?	No
Does the PC have any land and buildings included in the assets?	Yes
Are the land and building assets (including any Land Registry numbers) published?	Yes ✓
Have the Parish Assets been inspected for risk and minuted?	Date of inspection: Reported at November meeting Minute ref: 17/11/21 10. c. ✓
Banking	
Is the 'two Councillor signature' rule applied to payments including internet banking?	No – I set it up and one Councillor authorises after the meeting (historical from Co-op)
How many cheque signatories do you have – is your bank mandate up to date?	Number of signatories: 4 Bank mandate? Yes
If you use electronic banking, do you have a payment procedure?	Yes: https://www.caversfieldpc.org.uk/wp-content/uploads/2020/06/Online-payment-procedure-May-2020.pdf ✓

3. Risk Management	
Questions	Answers
If you have a PC credit / debit card, do you have a procedure for use?	Yes Procedure: https://www.caversfieldpc.org.uk/wp-content/uploads/2021/11/Debit-Card-Use-Policy-Nov-21.pdf ✓
Document Storage	
Is all your electronic data backed up, and if so, where?	Yes Procedure: OneDrive
Do you have storage provision for physical records?	Yes a small amount
Where are your Minutes stored?	In Clerk's Office and in County Archives ✓

4. Payroll	
Questions	Answers
Do all staff have a contract of employment?	Yes ✓
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 ✓
Has the Council registered as an employer with HMRC and have PAYE / NIC been properly dealt with?	Yes ✓
Is Minimum Wage paid?	Yes ✓
Does the Council do a regular staff appraisal?	Not really! If yes: when? <i>Would be best practice</i>
Has the PC agreed to Councillor allowances?	No <i>- recommended on internal audit 2020-21</i>
If yes, have they been properly authorised and controlled (including informing HMRC?)	Yes / No N/A
Has a Pension been offered, and the relevant records made to the Pension Regulator?	Yes – offered – don't qualify ✓

5. Year End Procedures	
Questions	Answers
In due course I'll need to see the bank statements and a selection of invoices and remittance advices (but I'll request these separately)	See email dated 9.1.2022 ✓

5. Year End Procedures	
Questions	Answers
Did the PC consider the 20/21 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: 5/5/21 12. d. ✓
Was the 20/21 Annual Governance Statement (section 1) of the AGAR approved by the Full Council and published on the website? (Minute ref please)	Yes
	Minute Ref: 5/5/21 12. h. ii.
	URL: https://www.caversfieldpc.org.uk/wp-content/uploads/2021/05/CPC-Annual-Governance-Statement-20-21-redacted.pdf
Was the 20/21 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: 5/5/21 12. h. iii.
	URL: https://www.caversfieldpc.org.uk/wp-content/uploads/2021/05/CPC-Accounting-Statements-20-21-redacted.pdf
Please provide your previous (20/21) Internal Audit report if you have one	Report included? You have it
Did the PC review the effectiveness of the 20/21 Internal Audit?	Yes
	Minute Ref: 3/8/21 10. b.
Has the 20/21 Internal Audit section of the AGAR been published on the website?	Yes
	URL: https://www.caversfieldpc.org.uk/wp-content/uploads/2021/05/Internal-Audit-Page-4-AGAR-redacted.pdf
Has the 20/21 External Audit section of the AGAR been published on the website?	Yes but N/A <i>Exempt</i>
	URL:
Has action been taken on the 20/21 External Audit report (if applicable)?	No – n/a
Have the significant variances for 20/21 been published (website link)	Yes
	URL: https://www.caversfieldpc.org.uk/wp-content/uploads/2021/05/Statement-of-Variance-20-21.pdf
Does the Parish comply with the Transparency Act (even if it is above the £25,000 threshold)	Yes

5. Year End Procedures	
Questions	Answers
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 (Minute ref: 5/5/21 12. h. i.) URL: https://www.caversfieldpc.org.uk/wp-content/uploads/2021/05/CPC-Exemption-Certificate-20-21-redacted.pdf
Was the notice for the 20/21 period for the exercise for the public rights published on noticeboard(s) / website?	Yes URL: https://www.caversfieldpc.org.uk/wp-content/uploads/2021/05/Electors-Rights-Notice-Exempt-Authorities-CPC-20-21.pdf

6. Other Matters and Procedures	
Questions	Answers
How many Councillors does the Council have?	7 (currently 6 in post)
What is your Quorum?	3
Is there an annual list of Councillors and their Council responsibilities available on the Parish Council website?	Yes URL: https://www.caversfieldpc.org.uk/parish-council/councillors-for-2021-2022/
Where is the list of Members' Interests held?	CDC: http://modgov.cherwell.gov.uk/mgParishCouncilDetails.aspx?ID=146&LS=3
Is this published on your website?	URL: Yes
Do you record declarations of members' interests?	Yes
Does the Parish Council have a training budget?	Yes
Has the Clerk obtained ILCA or CiLCA (or above)?	Yes: CiLCA
Has the Clerk attended any training courses over the year?	Yes – SLCC Conference and SLCC Practitioners' Conference
Have the Councillors attended any training courses over the year?	Yes
Do you ensure that the agenda includes a summons to the Councillors, is signed by the Clerk and displayed on a noticeboard and on the website 3 clear days before the meeting?	Yes
Does the Clerk and all Councillors have Parish Council email addresses?	Yes
Is the PC registered with the ICO?	Yes

6. Other Matters and Procedures	
Questions	Answers
Has the Council implemented GDPR policies? If yes, please include a list.	Yes List: Privacy Notice Data Protection Policy Document Retention Policy and Procedure
Has the Council implemented a Freedom of Information policy?	Yes
Is the PC a Managing Trustee?	No
If yes, does the charity have separate accounts?	Yes / No n/a
If yes, has the charity held an AGM? And what is the date?	Yes / No Date:
If yes, has the Council registered with the Charity Commission and submitted the relevant accounts?	Yes / No
Has the Parish Adopted an Internal Financial Controls Policy	Yes: https://www.caversfieldpc.org.uk/wp-content/uploads/2021/05/Internal-Financial-Controls-May21.pdf
Does the Parish have a Councillor responsible for internal financial control?	Yes
Website	
Does the website have five years of finance information including the AGAR available?	Yes
Does the website conform to the Accessibility regulations?	Yes
Do you have a Website Accessibility Statement?	Yes
Do you have a Privacy notice?	Yes
Are all documents published in an accessible format which is suitable for screen readers (generally PDF)?	Yes – as many as possible

5/2/22 & 15/4/22

