

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

1. Working Documents		Date of Check and Notes if Applicable
Questions	Answers	Internal Auditor
Please provide Standing Orders (or link to website) and date of adoption	URL / email: https://www.caversfieldpc.org.uk/wp-content/uploads/2022/03/Standing-Orders-March-22.pdf Date: 16 March 22 (Minute Ref: 16/3/22 11. c. ii.) Will do the NALC recommended revisions in due course. The finance changes are unlikely to affect Caversfield.	26/03/2023
Please provide Financial Regulations and date of adoption	URL / email: https://www.caversfieldpc.org.uk/wp-content/uploads/2021/09/CPC-Financial-Regulations-Sept-21.pdf Date: 15 September 21 (Minute Ref: 15/9/21 9. c. i.)	26/03/2023
Please provide a website link to your Minutes and Agenda	URL: https://www.caversfieldpc.org.uk/parish-council/agenda-and-minutes/2022-2023-agenda-and-minutes-of-meetings/ January 22: for budget and precept: https://www.caversfieldpc.org.uk/parish-council/agenda-and-minutes/2021-2022-agenda-and-minutes-of-meetings/	26/03/2023
Please provide Minute reference when your Code of Conduct was adopted	Minute Ref / Date: 24/7/12 7. 24 July 2012 The PC is still waiting for training from CDC	26/03/2023 -- New code of conduct issued by OCC and subsequently CDC in 2022. Training on the new code has been chased by the clerk but is still not forth coming. Elections in 2023 should mean that CDC will provide the appropriate training so PC can make informed decisions on new code.
2. Budgetary Controls and Administration		Date of Check and Notes if Applicable
Questions	Answers	Internal Auditor
Do you run a spreadsheet or an accounts package? If a package – which?	Excel spreadsheet	26/03/2023
Did the 22/23 Precept requirement stem from the budget process?	Yes	
What is the Precept for the 22/23 financial year?	£6,960	26/03/2023
Was the 22/23 budget adopted and minuted (please give date and Minute reference)	Date: 19 January 2022 Minute Ref: 19/1/22 10. b.	26/03/2023
What is the 22/23 overall budget?	£10,259 (agreed in January) revised May following year end to £10,684	26/03/2023
Does the PC regularly compare the actual income and expenditure to the budget?	Yes	26/03/2023
Please provide links to examples	URL: https://www.caversfieldpc.org.uk/parish-council/accounts/accounts-2022-23/ see budget monitoring sheets	
Do you have Reserves and publish a list of them?	Yes	26/03/2023
Do you have a Reserves Policy?	Yes https://www.caversfieldpc.org.uk/wp-content/uploads/2022/05/Reserves-Policy-2022.pdf	26/03/2023
What is the limit for your S137 amount (if not adopted GPC) and the total amount available	£8.82 (22/23) £6,960	CPC - 26/03/2023
Has the General Power of Competence been adopted, and if so please provide a Minute reference/qualifications	Yes Minute ref: 19/5/19 10. a. Qualifications: 5 elected Councillors and CiLCA qualified Clerk	

		26/03/2023
Is there a separate column / budget for S137 payments (if no GPC)	No - GPC	26/03/2023
Please provide grant awarding policy if you have one	URL: https://www.caversfieldpc.org.uk/wp-content/uploads/2022/11/Grants-Policy-November-22.pdf	26/03/2023
Please confirm your Electorate at last available data – may need this updating in due course	Dec 21 1288 Dec 22 1284	26/03/2023
Do you have petty cash?	No	N/A - No petty cash
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 – in Financial Regs 9.9	26/03/2023
Is all expenditure supported by VAT invoices if applicable?	Yes	26/03/2023
Is the VAT reclaim made regularly?	Dates: made annually from 1 April – 31 March – 25/4/22	26/03/2023
	Yes	
Are all payments agreed and minuted? I will need to see invoices and approvals, including Minute references in due course		Actual physical signed minutes seen 2/04/2023
Is the bank reconciliation done monthly?	Generally bi-monthly	26/03/2023
Does the PC have a Public Works and Loans Board loan?	No	Checked - N/A

3. Risk Management		Date of Check and Notes if Applicable
Questions	Answers	Internal Auditor
Insurance		
Insurance – what is the date of the PC's renewal?	Date: 31 July 2022	26/03/2023
Was it reviewed in 22/23, both in terms of cover and provider?	Yes	26/03/2023
If yes – when?	Date: 20/7/22 9. b.	N/A
Do you have a three-year long-term agreement)?	Yes	26/03/2023
If yes – when is it due for review?	Date: 2020	26/03/2023
What is the level of the Fidelity Guarantee (also known as 'employee dishonesty' in the insurance schedule)?	£500,000	26/03/2023
How much is your Public Liability cover?	£12,000,000	
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 22/23?	Date: 18/5/22 (11. c.)	26/03/2023
Please provide either the Policy or a website link to the policy	URL / email: https://www.caversfieldpc.org.uk/wp-content/uploads/2022/05/Council-Risk-Assessment-22-23.pdf	

Assets		
Is the Asset Register up to date?	Yes	26/03/2023
Is your Asset Register published on your website?	Yes 21/22 is as part of year end	26/03/2023
Has the PC bought any assets (such as dog bins, grit bins or other items) this year to add to the list?	Not yet (probably will be buying three dog bins before year end)	26/03/2023
Has the PC removed any assets this year?	No	26/03/2023
Does the PC have any land and buildings included in the assets?	Yes	26/03/2023
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: Between September and November	26/03/2023
	Minute ref: 16/11/22 10. b.	
Banking		
Is the 'two Councillor signature' rule applied to payments including internet banking?	Yes to cheques – 1 councillor for online banking	26/03/2023
How many cheque signatories do you have – is your bank mandate up-to-date?	Number of signatories: 3	26/03/2023
	Bank mandate? Yes	
If you use electronic banking, do you have a payment procedure?	Yes	26/03/2023
If you have a PC credit / debit card, do you have a procedure for use?	Yes	26/03/2023
	Procedure attached: Yes 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 : OneDrive	26/03/2023
	Procedure ? Automatic	
Do you have storage provision for physical records?	Yes	26/03/2023
Where are your Minutes stored?	In Clerk's home and at Oxfordshire Archives	26/03/2023

4. Payroll		Date of Check and Notes if Applicable
Questions	Answers	Internal Auditor
Do all staff have a contract of employment?	Yes	26/03/2023
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)	Don't know	26/03/2023
Has the Council registered as an employer with HMRC and have PAYE / NIC been properly dealt with?		
Is Minimum Wage paid?	Yes – more than	
		26/03/2023

Does the Council do a regular staff appraisal?	Not recently	26/03/2023 - Noted but even with an experienced clerk a regular annual appraisal would be recommended.
Has the PC agreed to Councillor allowances?	No – apart from mileage to external meetings	26/03/2023
If yes, have they been properly authorised and controlled (including informing HMRC?)	If yes: when? 5/1/23	26/03/2023
Has a Pension been offered and the relevant records made to the Pension Regulator?	Yes	26/03/2023

5. Year End Procedures		Date of Check and Notes if Applicable
Questions	Answers	Internal Auditor
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)	Supplied via email	Checked - 2/04/2023
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: 18/5/22 12. d.	02/04/2023
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: 18/5/22 12. h. ii. URL: https://www.caversfieldpc.org.uk/wp-content/uploads/2022/05/CPC-AGAR-Section-1-21-22-redacted.pdf	02/04/2023
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: 18/5/22 12. h. iii. URL: https://www.caversfieldpc.org.uk/wp-content/uploads/2022/05/CPC-AGAR-section-2-21-22redacted.pdf	02/04/2023
Please provide your previous (21/22) Internal Audit report if you have one	Report included? No - you have it!	Checked and checked to published AGAR on website - 30/04/2023
Did the PC review the effectiveness of the 21/22 Internal Audit?	Yes Minute Ref: 20/7/22 10. b.	02/04/2023
Has the 21/22 Internal Audit section of the AGAR been published on the website?	Yes URL: https://www.caversfieldpc.org.uk/wp-content/uploads/2022/05/CPC-internal-audit-report-21-22-redacted.pdf	02/04/2023
Has the 21/22 External Audit section of the AGAR been published on the website?	No – N/A URL:	N/A - 02/04/2023
Has action been taken on the 21/22 External Audit report (if applicable)?	N/A	N/A - 02/04/2023
Have the significant variances for 21/22 been published (website link)	Yes URL: https://www.caversfieldpc.org.uk/wp-content/uploads/2022/05/CPC-Statement-of-Variance-21-22.pdf	02/04/2023
Does the Parish comply with the Transparency Act (even if it is above the £25,000 threshold)	Yes	02/04/2023
If the PC has certified for Exemption from External Audit has the certificate been sent to	Yes – sent 24 May 22	

External Audit has the certificate been sent to the External Auditor by the due date and been published on the website (website link)	URL: https://www.caversfieldpc.org.uk/wp-content/uploads/2022/05/CPC-exemption-certificate-21-22-redacted.pdf	N/A
Was the notice for the 21/22 period for the exercise for the public rights published on noticeboard(s) / website?	Yes – 6 June – 15 July URL: https://www.caversfieldpc.org.uk/wp-content/uploads/2022/05/Electors-Rights-Notice-Exempt-Authorities-CPC-21-22.pdf and accompanying text: https://www.caversfieldpc.org.uk/wp-content/uploads/2022/05/Public-Rights-text.pdf	Correct -02/04/2023

6. Other Matters and Procedures		Date of Check and Notes if Applicable
Questions	Answers	Internal Auditor
How many Councillors does the Council have?	7	26/03/2023
What is your Quorum?	3	26/03/2023
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-2022-2023/	26/03/2023
Where is the list of Members' Interests held?	CDC	26/03/2023
Is this published on your website?	URL: On the Councillors page	
Do you record declarations of members' interests?	Yes in Minutes	26/03/2023
Does the Parish Council have a training budget?	Yes	26/03/2023
Has the Clerk obtained ILCA or CiLCA (or above)?	Yes – CiLCA	26/03/2023
Has the Clerk attended any training courses over the year?	Yes OALC / NALC Briefing SLCC Big Conversations (sessions 2 and 3) SLCC Finance Summit (presenting) SLCC Regional Training Seminar (presenting) SLCC Conference 1-3 November SLCC Practitioners' Conference 1-2 February	26/03/2023
Have the Councillors attended any training courses over the year?	Yes Cllr MacKay: OALC Roles and Responsibilities Cllr Hitchcock: OALC Internal Controls	26/03/2023
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	26/03/2023
Does the Clerk and all Councillors have Parish Council email addresses?	Yes	26/03/2023
Is the PC registered with the ICO?	Yes	26/03/2023
Has the Council implemented GDPR policies? If yes, please include a list.	Yes List: Freedom of Information Publication Scheme Data Protection Policy Document Retention and Disposal Policy	02/04/2023
Has the Council implemented a Freedom of Information policy?	Yes	02/04/2023

Is the PC a Managing Trustee?	No	Noted /N/A - 26/03/2023
If yes, does the charity have separate accounts?	N/A	
If yes, has the charity held an AGM? And what is the date?	N/A	
If yes, has the Council registered with the Charity Commission and submitted the relevant accounts?	N/A	
Has the Parish Adopted an Internal Financial Controls Policy	Yes https://www.caversfieldpc.org.uk/wp-content/uploads/2022/05/Internal-Financial-Controls-May-22.pdf	26/03/2023
Does the Parish have a Councillor responsible for internal financial control?	Yes	02/04/2023
Has the Council considered the appointment of the internal auditor within the best practice guidelines of changing them every 3 to 5 years?	Yes	02/04/2023 - IA should be treated as any other contract and reviewed/recruited annually or on a 3 year term.
Website		
Does the website have five years of finance information including the AGAR available?	Yes	26/03/2023
Does the website conform to the Accessibility regulations?	Yes	26/03/2023
Do you have a Website Accessibility Statement?	Yes	26/03/2023
Do you have a Privacy notice?	Yes	26/03/2023
Are all documents published in an accessible format which is suitable for screen readers (generally PDF)?	Yes	26/03/2023