



Internal Audit Checklist ‘Year End 2022/23’

Name of Authority: Hemingford Grey Parish Council Date of Audit: 11th May 2023

Audit Completed by: Penny Bryant, CAPALC Ltd

Legislation

Process	Expected Control	Notes/Action to be Taken
Standing Orders	<ul style="list-style-type: none"> Model NALC April 2018 (updated August 2020) 	Yes & on website
Financial Regulations	<ul style="list-style-type: none"> Model NALC 2019 	Yes & on website
Code of Conduct	<ul style="list-style-type: none"> Adopted from District Council? 	Local Government Association Model (2020)
Health & Safety Policy	<ul style="list-style-type: none"> Required by Health & Safety at Work Act 1974 Includes management arrangements 	Risk Assessment procedure in place and published on the website. Last review date 27/3/2023
Disciplinary Policy with Procedures	<ul style="list-style-type: none"> Complies with ACAS Code of Practice 2018 	Published on the website. Last review date 18/5/2022
Grievance Procedure	<ul style="list-style-type: none"> Complies with ACAS Code of Practice 2018 	Published on the website. Last review date 27/3/2023
Data Protection Policy	<ul style="list-style-type: none"> Incorporates GDPR Regulations 2018 	Published on the website. Last review date 27/3/2023
Publication Scheme	<ul style="list-style-type: none"> Is there a Publication Scheme? 	Published on the website and titled ‘Freedom of Information Schedule’.

	<ul style="list-style-type: none"> Is it based on the template supplied by the ICO? 	Last review date 18/5/2022
ICO	<ul style="list-style-type: none"> Is the LA registered with the ICO? 	Yes
Insurance	<ul style="list-style-type: none"> Is there a current Insurance Policy in place? Who is it with? AXA Insurance plc/ Gallaghers Public Liability limit £10 million Fidelity Guarantee limit £150,000 Employer's Liability limit - £10 million Sufficient cover for assets - Yes Buildings? When were they last valued? – no buildings Any other requirements - None 	Yes – 1/04/2022 – 31/03/2023 New policy in place.

Councillors and Ethical Framework

Process	Expected Control	Notes
CLr Declarations of Office	<ul style="list-style-type: none"> One for each Councillor – each election 	Yes
Chairman & Vice Chairman Declaration of Office	<ul style="list-style-type: none"> Every May 	Held on 18 th May 2022. This year it will be held on 29 th May 2023
Register of Interests Current	<ul style="list-style-type: none"> Check that these are on District Council website Check link on website or original document Are they checked or monitored? Is there evidence that old Council and CLr information is destroyed? 	Scanned office copies seen but recommend adding a link from Hemingford Abbots website to Huntingdonshire DC website for the Councillors Register of Interests

Evidence of Declarations of Interests at Meetings	<ul style="list-style-type: none"> Do Cllrs declare interests during meetings? Do Cllrs leave a meeting if they declare prejudicial interests? 	Yes, separate agenda item for councillor declarations.
Dispensation Grant Policy	<ul style="list-style-type: none"> Does the LA have a Dispensation Grant Policy 	Published on the website. Last review date 18/5/2022
General Power of Competence (GPC)	<ul style="list-style-type: none"> Is the Authority using the GPC? Do qualifications still apply? 	Not eligible

Agendas and Minutes

Process	Expected Control	Notes
Agendas		
Is there evidence that correct procedures are in place?	<ul style="list-style-type: none"> Correct numbering used Yes 3 days clear notice Yes Signed by proper officer Yes Location, time, summons, etc. Yes, but clearer venue details would be helpful ie including the postcode for ad hoc attendees 	
Annual Meeting of Council	<ul style="list-style-type: none"> Held in May? 1st item 'Election of Chairman'? General Power of Competence declared? 	Held on 18 th May 2022. This year it will be held on 29 th May 2023
Annual Parish/Town Meeting	<ul style="list-style-type: none"> Was the meeting held between 1st March and 1st June? Agenda published 7 days in advance? Yes Agenda signed by Chairman? Not on this occasion 	Yes, held as an open evening/invitation 8 th March 2023 Will there be Minutes or a record of the meeting?
Matters Arising?	<ul style="list-style-type: none"> If used, is it used correctly? 	N/A
Minutes		
Minute book	<ul style="list-style-type: none"> Is there an official minute book/folder? Yes Are minutes signed and initialled? Only on last page 	No page numbering or initials on each page, Chairman signs final page.

	<ul style="list-style-type: none"> • Are resolutions clear? Yes • Do minute items match agendas? Yes • Do decisions comply with Standing Orders Yes • Do cllrs declare interests? Yes • Verbatim minutes? No • Is there evidence of public participation? Yes • Evidence that planning applications are considered at a public meeting? Yes • Evidence of decisions being made under S137? Yes 	
--	--	--

Policies and Procedures

Process	Expected Control	Notes
Monitoring and Updating	<ul style="list-style-type: none"> • Is there evidence in minutes that these are regularly monitored and updated? 	Yes
Risk Management Policy	<ul style="list-style-type: none"> • Is this monitored at least annually at the Annual meeting of the Council? 	Reviewed annually
Asset Register	<ul style="list-style-type: none"> • Is this up to date? Yes • Does it hold the Audit and Insurance figures? Yes • Is it published on the website? Yes • Does it match the Insurance Policy figures? Yes 	
Data Protection & GDPR	<ul style="list-style-type: none"> • Does the LA hold a Subject Access Register? No • Does it hold a log of Data Breaches? No • Is there a Privacy Policy/Statement? Yes • Is there evidence ROPA (Record of Processing Activities)? Not in place 	
Management of Information	<ul style="list-style-type: none"> • Does the LA hold a document confirming how it handles all documentation including archiving and destruction of old documents? • How does the LA destroy old documents? Secure means? 	Yes, there is a Retention Policy in place. The policy does not record how old documents will be disposed of or destroyed.
Other Policies held		Various additional policies in place. http://hemingfordabbots.org.uk/policies-and-procedures/

--	--	--

Risk Management

Process	Expected Control	Notes
Unusual Financial Activity	<ul style="list-style-type: none"> Check a sample of minutes for unusual financial activities. 	None found
GDPR	<ul style="list-style-type: none"> See separate checklist 	
Risk Assessments	<ul style="list-style-type: none"> Do checks align with Risk Management Policy Is there evidence of robust monitoring process? Is there a system for action on reports? What is it? What system picks up failure in the assessment process? 	Not specifically checked on this visit but procedures are in place in the adopted Risk Assessment.
Annual Assessment of Current Procedures	<ul style="list-style-type: none"> Is there a process of annual assessment? How does it check the effectiveness of the procedures? 	Not checked on this visit.
Assets	<ul style="list-style-type: none"> Is the Asset Register up to date? Yes 	

General Data Protection Regulations (GDPR)

Process	Expected Control	Notes
Training	<ul style="list-style-type: none"> Has the Clerk received training? Access to ICO & training via previous employers Have any Cllrs received training? None 	
Data Protection Officer	<ul style="list-style-type: none"> Has a Data Protection Officer been appointed? Are they aware that CAPALC offer this as a service? 	Hemingford Abbots use CAPALC Ltd
Email Addresses	<ul style="list-style-type: none"> Does the Clerk have a Council specific email address? Do Cllrs have Council specific email addresses? .gov.uk? Are contact details advertised on the council website? Yes Are there privacy notices at the footer of emails? Yes 	parishclerk@hemingford-abbots.org.uk Yes, all councillors have .org.uk
Personal Data	<ul style="list-style-type: none"> How is personal data stored? 	Only Clerk has copy.

	<ul style="list-style-type: none"> Is there a procedure for monitoring personal data stored? 	Remote folder just for Personnel Committee? Something to think about.
Insurance	<ul style="list-style-type: none"> Is there insurance cover in cases of Data Breach? Cyber security insurance? 	Yes, £1 million Basic cover

Employment

Process	Expected Control	Notes
Clerk	<ul style="list-style-type: none"> Is there a Contract in place? Yes When was this last reviewed? Never When was the Job Description last reviewed? Clerk advised the role has not changed much When was the salary last reviewed? Autumn 2022 When was the last Performance Review/Appraisal held? Once a year Is there a Pension scheme? Below auto enrolment Are they registered with the Pensions Regulator? Yes 	
Payroll	<ul style="list-style-type: none"> Are payments being made to HMRC? Yes, through Realtime Who calculates the payroll? Clerk or Payroll Company Clerk with HMRC Basic tools 	
Other Staff	<ul style="list-style-type: none"> Are there other staff? None If so, consider the above as per the Clerk. 	

Burial Authority **Yes/No**

Process	Expected Control	Notes
Burial Records	<ul style="list-style-type: none"> Does the burial authority have appropriate burial records? Are the records paper or electronic format? 	
Processes	<ul style="list-style-type: none"> Is there provision for public liability insurance in their policy? Has the Clerk undertaken any training? Is there a Risk Management Policy? Is there an up to date plan of the site? Is there provision in the budget for maintenance? 	

Closed Churchyard	<ul style="list-style-type: none"> • Is the LA responsible for a Closed Churchyard? Yes/No • Do they hold public liability insurance? • Is there a Risk Management Policy? • Is there provision in the budget for maintenance? 	
--------------------------	--	--

Playground Management

Process	Expected Control	Notes
Playground/LEAPs	<ul style="list-style-type: none"> • Does the LA own a playground or LEAP? • Is it professionally inspected on an annual basis? Yes • Is there evidence of other regular inspections? Yes • Who carries out the inspections? Wicksteed • Does the LA have adequate public liability insurance? Yes • Is there a Risk Management Policy? Yes • Is the equipment listed on the Asset Register? Yes • Does the insurance cover the items in the playground/LEAP? Yes • Is there a written procedure for reported faults? Yes • Is there provision in the budget for maintenance? Yes 	Through managing administrative trustees

Allotments

Process	Expected Control	Notes
Allotments	<ul style="list-style-type: none"> • Does the LA own any allotments? • Is there an adequate record of tenants? • Does the LA have sufficient public liability insurance? • How is rent collected? Does it meet with their Financial Regulations? • Is there provision in the budget for maintenance? 	None

Defibrillators

Process	Expected Control	Notes
Defibrillators	<ul style="list-style-type: none"> Does the LA own any defibrillators? Is it sited on parish/town council owned land? Is there evidence that it has been registered with the ambulance service? How is access gained and monitored? What evidence is there of regular equipment tests? Is there sufficient cover under the insurance policy? Can the equipment be used on children? 	None

Finance

Process	Expected Control	Notes
Precept	<ul style="list-style-type: none"> What is the Precept? Was the Precept justified with a budget? Has it been approved by full council? 	£26,000 Yes
Budget	<ul style="list-style-type: none"> Has a formal budget been prepared? Yes Was it approved by full council? Yes Does it have separate S137 allocation and is it within limits? Yes Does the budget reflect the assets held? Yes Is there evidence of budgetary control? Yes Evidence of quotations received? One seen in folder 	
Reserves	<ul style="list-style-type: none"> What is the level of General Reserves? £15,663.21 What is the level of Earmarked Reserves? £45,075.79 Is there evidence in minutes that EMR are live projects? Yes 	
Bank	<ul style="list-style-type: none"> Is each bank account regularly reconciled? Monthly How are signatories set up? Unity Trust Bank 	
Cashbook	<ul style="list-style-type: none"> Does the LA use Excel, manual book or software? Excel spreadsheets Is it up to date with hard copies? Yes <p>Expenditure</p>	Accounts all appear to be in order.

	<ul style="list-style-type: none"> ○ Are all payments supported by invoices/receipts? ○ Have all payments been authorised? ○ Are payments minuted? <p>Income</p> <ul style="list-style-type: none"> ○ Is all income properly recorded and analysed? ○ Has it been banked promptly? ○ Have fees been charged at the correct rate? ○ Have receipts been sent? <p><i>See 'AGAR' section below for further Accounting Records requirements</i></p>	
S137	<ul style="list-style-type: none"> ● Is it recorded separately in the cashbook? 	<p>Yes</p> <p>Recommend keeping a separate note to calculate the annual limit permitted.</p> <p>Formula – electorate x £8.82 (for 2022-23) = £?</p>
Petty Cash	<ul style="list-style-type: none"> ● Does the LA run any petty cash? <p><i>See 'AGAR' section below for further Petty Cash requirements.</i></p>	No
Purchases	<ul style="list-style-type: none"> ● Is there evidence that all procedures are still being undertaken correctly and according to Financial Regulations? ● Any issues noted? 	<p>Yes</p> <p>No Issues found</p>
VAT	<ul style="list-style-type: none"> ● Is the LA registered to charge VAT? ● If yes, are they charging it? ● Are VAT claim forms being completed regularly? 	<p>No</p> <p>N/A</p> <p>VAT 126 form - yes</p>

Engaging Contractors

Process	Expected Control	Notes
Best Value	<ul style="list-style-type: none"> ● Is there evidence that the LA has sought best value? ● Is it Cllrs being paid to undertake work for the Council? - No 	Council strive to get value for money

Contractor	<ul style="list-style-type: none">• Does the contractor have their own public liability insurance?• Do they have the relevant qualifications to carry out the job(s)? • Has evidence of qualifications/training been gathered?• Is there evidence of H&S checks to equipment used?• Is there evidence that the contractor observes H&S Regulations?	Only contractor K & M Lighting. Recommend asking for copies of public liability insurance, also, method statements if required.
-------------------	---	--