

## Internal Audit Checklist

**2024/25**

<b>Name of Council</b>	<b>Salhouse</b>	<b>Name of Clerk</b>	<b>S Martin</b>	<b>No. of Councillors</b>	<b>11 (Vacancies)</b>
<b>Name of RFO</b>	<b>S Martin</b>	<b>Quorum</b>	<b>4</b>	<b>Precept</b>	<b>31,197</b>

<b>Book-Keeping</b>	Ledger maintained and up to date?	Yes
	Arithmetic correct?	Yes
	Evidence of Internal Control?	Yes
	VAT evidence, recording & reclaim	Yes
	Payment ledger supported by invoices, authorised & minuted?	Yes – See note
	S137 separately recorded & within limits?	None Made
	S137 expenditure direct benefit to electorate?	None Made
<b>Due Process</b>	Latest Standing Orders Adopted?	Yes
	Standing Orders reviewed?	Yes – March
	Financial Regulations (FR) adopted?	Yes
	FR properly tailored to council?	Yes
	Equality and Diversity policy adopted?	Yes
	Adequate Internal Controls for payments?	Yes
	List of member interests held?	Yes
	Agendas signed, specified & displayed with 3 clear days' notice	Yes
	Purchase orders raised for all expenditure (if used)?	N/A
	Purchasing authority defined in FR?	Yes
	Committee terms of reference exist & reviewed	N/A
	Website accessible & regularly updated for Transparency Code?	Yes
	Is eligibility for General Power of Competence properly evidenced?	N/A
	Do arrangements for public inspection of council's records exist?	Yes
<b>Risk Management</b>	Does scan of minutes reveal any unusual activity?	No
	Annual risk assessment carried out?	Yes
	Insurance cover appropriate and	Yes

	adequate?	
	Evidence of annual insurance review?	Yes
	Minutes initialled, each page identified and overall signed?	Yes
	Regular financial reporting as agreed by Council?	Yes
	S137 Expenditure minuted?	Yes
	Control measures specific to the risks of online banking	Yes
	Is public liability insurance in place?	Yes
	Is officer fidelity insurance in place?	Yes
	Evidence of internal & external audit reports received & actioned?	No – see note
	Are all electronic files backed up?	Yes
<b>Budget</b>	Annual budget to support precept?	Yes
	Has budget been discussed and adopted by council?	Yes
	Any reserves earmarked?	Yes
	Any unexplained variances from budget?	No
	Precept demand correctly minuted?	Yes – January
<b>Employment</b>	Contract of employment?	Yes
	HMRC arrangements and payments correct?	Yes
	Council or committee with devolved authority approved salary payment?	Yes
	Other payments reasonable and approved by council	Yes
	Pension contributions recorded and paid?	Yes
	Does council have employer liability insurance?	Yes
<b>Asset Control</b>	Does council keep a register of all assets owned?	Yes
	Is asset register up to date?	Yes
	Value of individual assets included?	Yes
	Inspected for risk and up to date inspection records exist?	Yes
	Record of deeds, articles and land register references	Yes
<b>Bank</b>	Bank reconciliations covering accounts, investments & cash in hand?	Yes

<b>Reconciliation</b>	Are reconciliations presented to council at agreed intervals?	Yes
<b>Year End Procedures</b>	Year end accounts prepared on correct accounting basis?	Yes
	Bank statements and ledger reconcile?	Yes
	Underlying financial trail from records to presented accounts?	Yes
	Where appropriate, debtors and creditors properly recorded	Yes
<b>Transparency Codes</b>	All items of expenditure as required published by 1 <sup>st</sup> July?	Yes
	End of year accounts published by 1 <sup>st</sup> July?	Yes
	Annual Governance Statement published by 1 <sup>st</sup> July?	Yes
	Internal Audit Report published by 1 <sup>st</sup> July?	Yes
	Councillor responsibilities published by 1 <sup>st</sup> July?	Yes
	Asset register published by 1 <sup>st</sup> July?	Yes
	Agendas and meeting papers published within 3 clear days?	Yes
	(Draft) Minutes published within one month of the meeting?	Yes

### Recommendations and Observations

- For full clarity suggest reporting direct debit payments
- The Biodiversity Policy needs to be added to the website
- The External Auditors sign off of the 2023/24 accounts has not been published
- The second instalment of CIL should this be transferred to the Business Account?
- Changes have been made to the Smaller Authorities Proper Practices guide (SAPPP) (formerly Joint Panel on Accounting and Governance JPAG) for the accounting year 2025/26. These include the need to have a dot org or dot gov email address and an IT policy. I would suggest looking at this early in this current accounting year.
- Once again everything was presented clearly and accurately