

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

1. Working Documents	
Questions	Answers
Please provide Standing Orders (or link to website) and date of adoption	URL / email: https://www.launton-pc.gov.uk/wp-content/uploads/2021/04/LPC-Standing-Orders-April-21.pdf in Policies and Governance Date: 1/4/21
Please provide Financial Regulations and date of adoption	URL / email: https://www.launton-pc.gov.uk/wp-content/uploads/2020/12/LPC-Financial-Regulations-December-20.pdf Date: 3/12/20
Please provide a website link to your Minutes and Agenda	URL: https://www.launton-pc.gov.uk/agenda-and-minutes/2021-2022-agenda-and-minutes/
Please provide Minute reference when your Code of Conduct was adopted	Minute Ref / Date: 7/6/12 7. f. i.

2. Budgetary Controls and Administration	
Questions	Answers
Do you run a spreadsheet or an accounts package? If a package - which?	Spreadsheet
Did the 21/22 Precept requirement stem from the budget process?	Yes
What is the Precept for the 21/22 financial year?	£22,996
Was the 21/22 budget adopted and minuted? (please give date and Minute reference)	Date: 7/1/21 Minute Ref: 7/1/21 8. c.
What is the 21/22 overall budget?	£37,243.00
Does the PC regularly compare the actual income and expenditure to the budget?	Yes
Please provide links to examples	URL: https://www.launton-pc.gov.uk/financial-information/accounts-2020-21/Budget-Monitoring
Do you have Reserves and publish a list of them?	Yes https://www.launton-pc.gov.uk/wp-content/uploads/2020/12/Reserves-Policy-April-20.pdf
Do you have a Reserves Policy?	Yes
What is the limit for your S137 amount (if not adopted GPC) and the total amount available	£8.41 (21/22) £8,805.27

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 Readopted May 21 ✓ Minute ref: 20/5/21 8. a. i. and ii. ✓ Qualifications: CiLCA qualified Clerk and 2 thirds elected members ✓
Is there a separate column / budget for S137 payments (if no GPC)?	Yes (even though we have GPC)
Please provide link to grant awarding policy if you have one.	URL: https://www.launton-pc.gov.uk/wp-content/uploads/2021/10/Grant-Awarding-Policy-Oct-21.pdf ✓
Please confirm your Electorate at last available data – may need this updating in due course	December 2020: 1047 December 2021: 1034
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 In Financial Regs ✓
Is all expenditure supported by VAT invoices if applicable?	Yes
Is the VAT reclaim made regularly?	Dates: 28/5/21 Currently annually ✓
Are all payments agreed and minuted? I will need to see invoices and approvals, including Minute references in due course	Yes
Is the bank reconciliation done monthly?	Yes
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: 1/6/21 ✓
Was it reviewed in 21/22, both in terms of cover and provider?	Yes ✓
If yes – when?	Date: 20/5/21 (20/5/21 9. b.) ✓
Do you have a three-year long-term agreement)?	Not currently
If yes – when is it due for review?	Date: ?
What is the level of the Fidelity Guarantee (also known as 'employee dishonesty' in the insurance schedule?	£250,000 ✓
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: 1/4/2021
Please provide either the Policy or a website link to the policy	URL / email: https://www.launton-pc.gov.uk/wp-content/uploads/2021/04/Risk-Assessment-21-22.pdf
Assets	
Is the Asset Register up to date?	Yes
Is your Asset Register published on your website?	Yes: https://www.launton-pc.gov.uk/wp-content/uploads/2021/05/Asset-Register-20-21.pdf last year's
Has the PC bought any assets (such as dog bins, grit bins or other items) this year to add to the list?	Yes: 2 small noticeboards for bus shelters, about to buy a new bin; data projector and carry case
Has the PC removed any assets this year?	Not yet
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 - land
Have the Parish Assets been inspected for risk and minuted?	Date of inspection: Reported October 21 Minutes Minute ref: 7/10/21 8. e.
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 <i>Noted</i>
How many cheque signatories do you have - is your bank mandate up to date?	Number of signatories: 5 including 3 internet Bank mandate? Yes
If you use electronic banking, do you have a payment procedure?	Yes ✓
If you have a PC credit / debit card, do you have a procedure for use?	Yes - Debit Card Procedure: https://www.launton-pc.gov.uk/wp-content/uploads/2021/12/Debit-Card-Policy-Dec-21.pdf
Document Storage	
Is all your electronic data backed up, and if so, where?	Yes Procedure? Dropbox and external hard drive
Do you have storage provision for physical records?	Yes
Where are your Minutes stored?	In Clerk's Filing Cabinet and County Archives <i>checked</i>

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?	Yes / No If yes: when? due to take place when I can get them together in a room! <i>Noted</i>
Has the PC agreed to Councillor allowances?	No ✓
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 ✓

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 <i>See J AGAR copy sent 15/4/22</i>

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: 29/4/21 4. b.
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: 29/4/21 4. e. i.
	URL: https://www.launton-pc.gov.uk/wp-content/uploads/2021/05/Annual-Governance-Statement-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: 29/4/21 4. e. ii
	URL: https://www.launton-pc.gov.uk/wp-content/uploads/2021/05/Accounting-Statements-redacted.pdf ✓
Please provide your previous (20/21) Internal Audit report if you have one	Report included? https://www.launton-pc.gov.uk/wp-content/uploads/2021/04/Launton-Audit-Letter-2020-21.pdf ✓
Did the PC review the effectiveness of the 20/21 Internal Audit?	Yes
	Minute Ref: 5/5/21 8. d. i.
	https://www.launton-pc.gov.uk/wp-content/uploads/2021/08/Internal-Audit-Review-of-Effectiveness-August-21.pdf ✓
Has the 20/21 Internal Audit section of the AGAR been published on the website?	Yes
	URL: https://www.launton-pc.gov.uk/wp-content/uploads/2021/05/Internal-Audit-Report-redacted.pdf ✓
Has the 20/21 External Audit section of the AGAR been published on the website?	Yes
	URL: https://www.launton-pc.gov.uk/wp-content/uploads/2021/08/Signed-External-Auditor-Report-Certificate-2020-21-Launton-Parish-Council_902184.pdf ✓
Has action been taken on the 20/21 External Audit report (if applicable)?	Yes / No None applicable ✓

5. Year End Procedures	
Questions	Answers
Have the significant variances for 20/21 been published (website link)	Yes URL: https://www.launton-pc.gov.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 - but above £25k threshold
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)	No URL: N/A
Was the notice for the 20/21 period for the exercise for the public rights published on noticeboard(s) / website?	Yes: Dates: 3 June - 14 July URL: https://www.launton-pc.gov.uk/wp-content/uploads/2021/05/20-21-Electors-Rights-Notice.pdf ✓

6. Other Matters and Procedures	
Questions	Answers
How many Councillors does the Council have?	7 ✓
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.launton-pc.gov.uk/contact-details-for-the-council/ ✓
Where is the list of Members' Interests held?	CDC: http://modgov.cherwell.gov.uk/mgParishCouncilDetails.aspx?ID=174&LS=3 ✓
Is this published on your website?	URL: See above ✓
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 ✓
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 ✓

6. Other Matters and Procedures	
Questions	Answers
Is the PC registered with the ICO?	Yes ✓
Has the Council implemented GDPR policies? If yes, please include a list.	Yes ✓ List: Privacy Notice Freedom of Information Introduction and Publication Scheme ✓ 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 N/A
Has the Parish Adopted an Internal Financial Controls Policy	Yes: https://www.launton-pc.gov.uk/wp-content/uploads/2021/08/Internal-Financial-Controls-Policy-21-22.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 ✓

5/2/22 8 15/4/22
