

List of questions to help the Internal Auditor for Launton 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.launton-pc.gov.uk/wp-content/uploads/2022/09/LPC-Standing-Orders-September-22.pdf	31/03/2023
	Date: updated 1 September 2022	
Please provide Financial Regulations and date of adoption	URL / email: https://www.launton-pc.gov.uk/wp-content/uploads/2022/12/LPC-Financial-Regulations-December-22.pdf	31/03/2023
	Date: reviewed with no updates 1 December 22	
Please provide a website link to your Minutes and Agenda	URL: 22/23 Minutes https://www.launton-pc.gov.uk/agenda-and-minutes/2022-2023-agenda-and-minutes/	31/03/2023
	January 22 (for budget and Precept): https://www.launton-pc.gov.uk/wp-content/uploads/2022/02/Minutes-6-January-2022.pdf	
Please provide Minute reference when your Code of Conduct was adopted	Minute Ref / Date: 7/6/2012 – still waiting for Councillor training and confirmation of wording from CDC	31/03/2023 - Noted that training awaiting from Cherwell District Council.

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?	Spreadsheet	31/03/2023
Did the 22/23 Precept requirement stem from the budget process?	Yes	
What is the Precept for the 22/23 financial year?	£29,895 6/1/22 9. d.	31/03/2023
Was the 22/23 budget adopted and minuted (please give date and Minute reference)	Date: 6/1/22	31/03/2023
	Minute Ref: 6/1/22 9. c.	
What is the 22/23 overall budget?	Minuted Jan 22 £36,621. Updated April 22 to £37,628.40	31/03/2023
Does the PC regularly compare the actual income and expenditure to the budget?	Yes	Evidenced with budget monitoring report link che
Please provide links to examples	URL: https://www.launton-pc.gov.uk/financial-information/accounts-2022-23/ Budget Monitoring Reports	
Do you have Reserves and publish a list of them?	Yes	31/03/2023
Do you have a Reserves Policy?	Yes	LPC - Reserves Policy April 2022 (launton-pc.gov.uk)
What is the limit for your S137 amount (if not adopted GPC) and the total amount available	£8.82 (22/23) £9,119.88	31/03/2023
Has the General Power of Competence been adopted, and if so please provide a Minute reference/qualifications	Yes	
	Minute ref: 20/5/21 8. a.	

Experience/qualifications	Qualifications: two thirds elected members and CiLCA qualified Clerk	31/03/2023
Is there a separate column / budget for S137 payments (if no GPC)	No (GPC)	31/03/2023
Please provide grant awarding policy if you have one	URL: https://www.launton-pc.gov.uk/wp-content/uploads/2022/04/Grant-Awarding-Policy-Oct-21.pdf	31/03/2023
Please confirm your Electorate at last available data – may need this updating in due course	Dec 21: 1034 Dec 22: 1110	31/03/2023
Do you have petty cash?	No	N/A - No petty cash
If you do have petty cash, what is the average level?	£	
Do you have a procedure for handling general cash receipts / income?	Yes: in financial regs	31/03/2023
Is all expenditure supported by VAT invoices if applicable?	Yes	Evidenced and checked with copies supplied.
Is the VAT reclaim made regularly?	Dates: 21/4/22 (1 April 21 – 31 March 22) 31/8/22 (1 April 22 – 31 July 22)	31/03/2023
Are all payments agreed and minuted? I will need to see invoices and approvals, including Minute references in due course	Yes	Actual physical signed minutes seen 2/04/2023
Is the bank reconciliation done monthly?	Yes	31/03/2023
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: 1/6/22	31/03/2023
Was it reviewed in 20/21, both in terms of cover and provider?	Yes	31/03/2023
If yes – when?	Date: 5/5/22 10. i.	31/03/2023
Do you have a three-year long-term agreement)?	No	assessment - no requirement for a longer term agreement.
If yes – when is it due for review?	Date:	N/A
What is the level of the Fidelity Guarantee (also known as 'employee dishonesty' in the insurance schedule?	£250,000	31/03/2023
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: 7/4/22 9. a.	31/03/2023
Please provide either the Policy or a website link to the policy	URL / email: https://www.launton-pc.gov.uk/wp-content/uploads/2022/04/Risk-Assessment-22-23.pdf	

Assets		
Is the Asset Register up to date?	No	No response noted - last year's checked on website. Purchases/Disposals in 2022-23 checked to Balance Sheet.
Is your Asset Register published on your website?	Yes – (last year's - https://www.launton-pc.gov.uk/wp-content/uploads/2022/04/LPC-Assets-21-22.pdf)	
Has the PC bought any assets (such as dog bins, grit bins or other items) this year to add to the list?	Yes – 2 new bins; Speedwatch equipment (Hi-vis jackets, signs, speed gun); Local Council Administration 13 th edition	
Has the PC removed any assets this year?	Yes 2 bins, 12 th edition of CAB (bought by Caversfield PC)	
Does the PC have any land and buildings included in the assets?	No	N/A
Are the land and building assets (including any Land Registry numbers) published?	N/A	
Have the Parish Assets been inspected for risk and minuted?	Date of inspection:	Various dates - reported to council by the relevant responsible councillor.
	Minute ref: 1/9/22 8. b.	https://www.launton-pc.gov.uk/wp-content/uploads/2022/10/Minutes-1-September-2022.pdf
Banking		
Is the 'two Councillor signature' rule applied to payments including internet banking?	Yes to cheques / No to internet banking	of authorising councillor's for online banking payments - this is detailed on bank mandate. https://www.launton-pc.gov.uk/wp-content/uploads/2022/10/Online-Payment-Procedure-October-22.pdf
How many cheque signatories do you have – is your bank mandate up-to-date?	Number of signatories: 4	31/03/2023
	Bank mandate? Yes	
If you use electronic banking, do you have a payment procedure?	Yes	Financial regs - Section 6

If you have a PC credit / debit card, do you have a procedure for use?	Yes	And financial regs - section 6.
	Procedure attached: https://www.launton-pc.gov.uk/wp-content/uploads/2022/02/Debit-Card-Policy-Dec-21.pdf	
Document Storage		
Is all your electronic data backed up, and if so where?	Yes – DropBox	On risk assessment - where is the 'Drop Box/Cloud' held - checked - see sheet 2.
	Procedure	
Do you have storage provision for physical records?	Yes, in Clerk's house, Parish Hall and Oxfordshire Archives	Risk assessed - good.
Where are your Minutes stored?	From 2015 in Clerk's house, before that at Oxfordshire Archives. Book 13 from May 15 – July 18 due to go to archives shortly.	Risk assessed - good.

4. Payroll		Date of Check and Notes if Applicable
Questions	Answers	Internal Auditor
Do all staff have a contract of employment?	Yes	31/03/2023
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)	Yes	31/03/2023

Has the Council registered as an employer with HMRC and have PAYE / NIC been properly dealt with?	Yes	31/03/2023
Is Minimum Wage paid?	Yes – more than	
Does the Council do a regular staff appraisal?	Yes If yes: when? 5/1/23	31/03/2023
Has the PC agreed to Councillor allowances?	No apart from mileage to external meetings	31/03/2023
If yes, have they been properly authorised and controlled (including informing HMRC?)	N/A	N/A
Has a Pension been offered and the relevant records made to the Pension Regulator?	Yes	31/03/2023

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)	Attached	Checked - 31/03/2023 - No issues
Did the PC consider the 21/22-year end accounts (Accounting Statements), did the Chairman sign them off at a meeting and was it	Accounts considered: Yes	
	Chairman signed: Yes	

minuted? (Minute ref please)	Minute ref: 5/5/22 10. e.	31/03/2023
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	31/03/2023
	Minute Ref: 5/5/22 10. h. i.	
	URL: https://www.launton-pc.gov.uk/wp-content/uploads/2022/05/LPC-section-1-21-22-redacted.pdf	
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	31/03/2023
	Minute Ref: 5/5/22 10. h. ii.	
	URL: https://www.launton-pc.gov.uk/wp-content/uploads/2022/05/LPC-Section-2-21-22-redacted.pdf	
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.
Did the PC review the effectiveness of the 21/22 Internal Audit?	Yes	31/03/2023
	Minute Ref: 9/6/22 9. a. i.	
Has the 21/22 Internal Audit section of the AGAR been published on the website?	Yes	31/03/2023
	URL: https://www.launton-pc.gov.uk/wp-content/uploads/2022/06/LPC-IA-report-amended-redacted.pdf	
Has the 21/22 External Audit section of the AGAR been published on the website?	Yes	31/03/2023
	URL: https://www.launton-pc.gov.uk/wp-content/uploads/2022/08/Launton-PC-2022-EA-Report-Signed_1122476.pdf	
Has action been taken on the 21/22 External Audit report (if applicable)?	None applicable	Noted - 31/03/2023
Have the significant variances for 21/22 been	Yes	

published (website link)	URL: https://www.launton-pc.gov.uk/wp-content/uploads/2022/05/LPC-Statement-of-Variance-21-22.pdf	31/03/2023
Does the Parish comply with the Transparency Act (even if it is above the £25,000 threshold)	Yes	31/03/2023
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)	N/A URL:	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.launton-pc.gov.uk/wp-content/uploads/2022/05/21-22-Electors-Rights-Notice.pdf accompanying notes: https://www.launton-pc.gov.uk/wp-content/uploads/2022/05/Public-Rights-text.pdf	Correct -31/03/2023

6. Other Matters and Procedures		Date of Check and Notes if Applicable
Questions	Answers	Internal Auditor
How many Councillors does the Council have?	7	31/03/2023
What is your Quorum?	3	31/03/2023
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/	31/03/2023
Where is the list of Members' Interests held?	CDC	31/03/2023

Is this published on your website?	URL: Link to CDC page from website	31/03/2023
Do you record declarations of members' interests?	Yes	31/03/2023
Does the Parish Council have a training budget?	Yes	31/03/2023
Has the Clerk obtained ILCA or CiLCA (or above)?	Yes: CiLCA (working on FiLCA!)	31/03/2023
Has the Clerk attended any training courses over the year?	Yes OALC / NALC Briefing SLCC Canva Course 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	31/03/2023
Have the Councillors attended any training courses over the year?	Yes Cllr Webber: OALC Managing Difficult People and Roles and Responsibilities Cllr Turner: Internal Controls	31/03/2023

	Cllr Briant: Councillor Fundamentals	
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	31/03/2023
Does the Clerk and all Councillors have Parish Council email addresses?	Yes	31/03/2023
Is the PC registered with the ICO?	Yes	31/03/2023
Has the Council implemented GDPR policies? If yes, please include a list.	Yes	31/03/2023
	List: FOI Publication Scheme	
	Data Protection Policy	
	Document Retention Policy	
Has the Council implemented a Freedom of Information policy?	Yes (part of the Publication Scheme)	31/03/2023
Is the PC a Managing Trustee?	No	Noted /N/A
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.launton-pc.gov.uk/wp-content/uploads/2022/06/Internal-Financial-Controls-Policy-22-23-revised-June-22.pdf	31/03/2023

Does the Parish have a Councillor responsible for internal financial control?	Yes	31/03/2023
Has the Council considered the appointment of the internal auditor within the best practice guidelines of changing them every 3 to 5 years?	Yes	31/03/2023
Website		
Does the website have five years of finance information including the AGAR available?	Yes	31/03/2023
Does the website conform to the Accessibility regulations?	Yes	31/03/2023
Do you have a Website Accessibility Statement?	Yes	31/03/2023
Do you have a Privacy notice?	Yes	31/03/2023
Are all documents published in an accessible format which is suitable for screen readers (generally PDF)?	Yes	31/03/2023