

List of questions from the Internal Auditor for Launton Parish Council 23/24

1. Working Documents				
Questions	Answers	Internal Control Objective	IA Comments	Date of Check
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	B	√	27/03/2024
	Date: 1/9/22 8. c.		√	27/03/2024
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	B	√	27/03/2024
	Date: 1/12/22 9. e. i.		√	27/03/2024
Please provide a website link to your Minutes and Agenda	URL: https://www.launton-pc.gov.uk/agenda-and-minutes/2023-2024-agenda-and-minutes/	Various	Arnold Baker - Local Council Administration - 7.40 - Minute Book ' Looseleaf minute books are lawful provided that the pages are consecutively numbered and initialled by the person signing the minutes at the time of signature'. This is generally interpreted that these run on from meeting to meeting.	27/03/2024
Please provide Minute reference when your Code of Conduct was adopted	Minute Ref / Date: 2/3/23 7. c.	Other	√	27/03/2024

2. Risk Management				
Questions	Answers	Internal Control Objective	IA Comments	IA Comments
Insurance				
Insurance – what is the date of the PC's renewal?	Date: 1/6/24	C	√	27/03/2024
Was it reviewed in 23/24, both in terms of cover and provider?	Yes		√	27/03/2024
If yes – when?	Date: May Meeting		√	27/03/2024
Do you have a three-year long-term agreement)?	No		√	27/03/2024
If yes – when is it due for review?	Date:		√	27/03/2024
What is the level of the Fidelity Guarantee (also known as 'employee dishonesty' in the	£250,000		√	27/03/2024
How much is your Public Liability cover?	£12,000,000		√	27/03/2024

Questions	Answers	Internal Control Objective	IA Comments	Date of Check
How much is your Employers' Liability cover?	£10,000,000		√	27/03/2024
Risk Assessment				
What is the date of the review of the Parish Financial Risk Assessment for 23/24?	Date: 6/4/23 (Ensure that this is reviewed and adopted before the year end – it should be done annually)	C	√	27/03/2024
Please provide either the Policy or a website link to the policy	URL / email: https://www.launton-pc.gov.uk/financial-information/accounts-2023-24/		√	27/03/2024

3. Budgetary Controls and Administration				
Questions	Answers	Internal Control Objective	IA Comments	IA Comments
Do you operate your accounts on the basis of Receipts and Payments or Income and Expenditure? (Note R&P is usually under £200,000 I&E over £200,000)	Receipts and Payments	B/J	√	27/03/2024
Do you run a spreadsheet or an accounts package? If a package – which?	Spreadsheet		√	27/03/2024
Did the 23/24 Precept requirement stem from the budget process?	Yes	D	√	27/03/2024
When was the 23/24 budget adopted and minuted at a Full Council meeting (please give date and Minute reference)	Date: 5/1/23		√	27/03/2024
	Minute Ref: 5/1/23 10. c.		√	27/03/2024
What is the 23/24 overall budget?	£38,583.40		√	27/03/2024
Was the 23/24 Precept adopted and minuted at a Full Council meeting (please give date and Minute reference)	Date: 5/1/23		√	27/03/2024
	Minute Ref: 5/1/23 10. d.		√	27/03/2024
Does the PC regularly compare the actual income and expenditure to the budget?	Yes – budget monitoring reports		√	27/03/2024
Please provide links to examples	URL: https://www.launton-pc.gov.uk/financial-information/accounts-2023-24/		√	27/03/2024
Other Income (if applicable)				
Allotments				
Is the Parish responsible for Allotments?	Yes – have a lease but the Plotters do their own admin.			

Questions	Answers	Internal Control Objective	IA Comments	Date of Check
Are the appropriate tenancy agreements in place? When are they renewed?	Yes / No	E	Noted	27/03/2024
Is there a register of allotments?	Yes / No			
Is there a register of allotment paym	Yes/No			
Burials				
Is the Parish responsible for Burials?	No	E	N/A	27/03/2024
Is your burial register up-to-date?	Yes / No			
What is your approved rate of fees? £				
Have the fees been recovered within a reasonable time?	Yes / No			
Is the Council a member of the ICCM?	Yes / No			
Halls				
Is the Parish responsible for Hall hire?	Yes – just taken over	E	Discussed at IA meeting and further comment under payroll.	27/04/2024
Is there an effective bookings system?	Not yet		Additional work for clerk and council in 24-25	27/04/2024
Is the income correctly recorded?	Not yet			
Financial Admin				
Has the Parish Adopted an Internal Financial Controls Policy	Yes	C	√	27/03/2024
Does the Parish have a Councillor responsible for internal financial control?	Yes		√	27/03/2024
Does the Parish have an Internal Financial Control Checklist?	Yes		√	27/03/2024
Please provide copies of the completed checklists	Copies attached:		√	27/03/2024
Reserves				
Do you have Reserves and publish a list of them?	Yes		√	27/03/2024
If not included in the Policy, please provide a list:	Reserves: https://www.launton-pc.gov.uk/wp-content/uploads/2024/03/Reserves-Policy-April-23.pdf		√	27/03/2024

Questions	Answers	Internal Control Objective	IA Comments	Date of Check
Do you have a Reserves Policy?	Yes	D	√	27/03/2024
If the Parish bank balances exceed £100,000, do you have an Investment Strategy?	N/A		√	27/03/2024
Grants				
What is the total S137 amount available (if not adopted GPC)	£9.93 (23/24) £11,022.30		GPC held so this is just a useful reference when setting the budget for grants and managing small grants.	27/03/2024
Other				
Has the General Power of Competence been adopted, and if so please provide a Minute reference / qualifications	Yes		√	27/03/2024
	Minute ref: 11/5/23 11. a. i. and ii.		√	27/03/2024
	Qualifications: two thirds elected members and CiLCA qualified Clerk		√	27/03/2024
Is there a separate column / budget for S137 payments (if no GPC)	Yes		Not necessary as GPC held but a separate budgetary line	27/03/2024
Please provide grant awarding policy if you have one	URL: https://www.launton-pc.gov.uk/wp-content/uploads/2023/10/Grant-Awarding-Policy-Oct-23.pdf		√	27/03/2024
Electorate				
Please confirm your Electorate at last available full Electoral Register	1110	Other	Noted	27/03/2024
Petty Cash				
Do you have petty cash?	No	F	N/A	N/A
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			
General Expenditure and VAT				
Is all expenditure supported by VAT invoices if applicable?	Yes	B	√	27/03/2024
Is the VAT reclaim made regularly?	Dates: currently annually April 23		√	27/03/2024
Are all purchases in line with SOs and FRs (3 quotes etc and power to spend)?	Yes		√	27/03/2024
Are all payments agreed and minuted?	Yes		√	27/03/2024
I will need to see invoices and approvals, including Minute references in due course			√	27/03/2024

Questions	Answers	Internal Control Objective	IA Comments	Date of Check
How frequently is the bank reconciliation done?	Monthly	A	√	27/03/2024
Loans and Investments				
Does the PC have a Public Works and Loans Board loan?	No	Section 2	√	27/03/2024
If yes please provide the latest statement	Statement:			
Banking				
Is the 'two Councillor signature' rule applied to payments including internet banking?	No – only facility for one Councillor to authorise currently	B	Noted - Banking arrangements for PCs are difficult with high street banks	27/03/2024
How many banking signatories do you have?	Number of signatories: 4 (inc Cllr responsible for Int Fin Control, but they don't approve payments)		√	27/03/2024
When was your bank mandate last reviewed?	11/5/23 (11/5/23 12. c.)		√	27/03/2024
If you use electronic banking, do you have a payment procedure?	Yes		√	27/03/2024
Debit Card				
Do you have a PC debit or charge card?	Yes	B	√	27/03/2024
Do you have a procedure for use?	Procedure attached: Yes		√	27/03/2024
What limit of transaction (both individual and monthly) has been agreed?	Single transaction £250 unless authorised by council		√	27/03/2024
Where is the card stored?	Finance folder		√	27/03/2024
4. Payroll and Salaries				
Questions	Answers	Internal Control Objective	IA Comments	Date
Do all staff have a contract of employment?	Yes		√	27/03/2024
In order to comply with Council insurance, were references taken up when the Clerk was first	Yes		√	27/03/2024
NB this is the Council's responsibility, not the Clerk's				27/03/2024
Has the Council registered as an employer with HMRC?	Yes		√	27/03/2024

Questions	Answers	Internal Control Objective	IA Comments	Date of Check
What is the Council’s PAYE Reference number?	075/JZ04502	G	√	27/03/2024
How frequently do you record PAYE / NIC?	Monthly		√	27/03/2024
Please provide the current Scale Point and contracted hours	SCP: 17		Is this correct bearing in mind the range of activities now carried out by the PC?	27/04/2024 at meeting
	Contracted hours: 55 per month		Is this enough considering the new commitment of the running of village hall/assistant Clerk?	27/04/2024 at meeting
Please provide the minute reference where the salary scale was agreed	Minute reference: 6/4/23 9. g.		√	27/03/2024
Please provide evidence of your PAYE records	Evidence:		Seen	27/03/2024
Is at least Minimum Wage paid?	Yes		√	27/03/2024
Does the Council pay the HMRC agreed £6 per week Home Working allowance (if no parish office)?	Yes		√	27/03/2024
Does the Council do a regular staff appraisal?	Yes		√	27/03/2024
	If yes: when?		With annual pay review	27/03/2024
Has the PC agreed to Councillor allowances?	No		Noted	27/03/2024
If yes, have they been properly authorised and controlled (including recording with HMRC?)	N/A		N/A	27/03/2024
Is the Parish registered with the Pension Regulator?	Yes		√	27/03/2024
Has a Pension been offered?	Yes	√	27/03/2024	
5. Assets				
Questions	Answers	Internal Control Objective	IA Comments	Date
Is the Asset Register up to date?	Yes		√	27/03/2024

Questions	Answers	Internal Control Objective	IA Comments	Date of Check
Is your Asset Register published on your website?	Yes If 'no' please provide an up to date copy	H	√	27/03/2024
Has the PC bought any assets (such as dog bins, grit bins or other items) this year (23/24) to add to the list?	Yes If yes, please list: Defibrillator and cabinet (part funded by London Hearts) SumUp device for taking card payments		√	27/03/2024
Has the PC removed any assets this year?	No		PCI Compliance discussed and suggested to put link on website	Discussed at meeting - 27/04/24
Does the PC have any land and buildings included in the assets?	Yes		√	27/03/2024
Are the land and building assets (including any Land Registry numbers) published?	Yes Awaiting Land Registry number for the Parish Hall from solicitor		√	27/03/2024
Have the Parish Assets been inspected for risk and minuted?	Date of inspection: during the summer		Inspections and reports carried out by councillors	27/03/2024
	Minute ref:		5/10/23 8.a	27/03/2024
6. Year End Procedures				
Questions	Answers	Internal Control Objective	IA Comments	Date
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)	Scans of Documents supplied by email	A	Seen Invs for Apr/Oct/Sep, payment confirmations, VAT returns, bank statements and payslips.	27/03/2024
Who is your External Auditor?	Moore		√	27/03/2024
Did the PC consider the 22/23 year	Yes			

Internal Audit Report for Launton Parish Council for 2023-24
Internal Auditor E Anstee (BA Hons Community Governance)

Questions	Answers	Internal Control Objective	IA Comments	Date of Check
Did the PC consider the 22/23 year end accounts, did the Chairman sign them off at a meeting and was it minuted? (Minute ref please)	Minute Ref: 11/5/23 12. h. i. URL: https://www.launton-pc.gov.uk/wp-content/uploads/2023/05/LPC-Section-1-AGAR-22-23-Redacted.pdf	N and Other	√	27/03/2024
Was the 22/23 Annual Governance Statement (section 1) of the AGAR approved by the Full Council and published on the website? (Minute ref please)	Yes Minute Ref: 11/5/23 12. h. i. URL: https://www.launton-pc.gov.uk/wp-content/uploads/2023/05/LPC-Section-1-AGAR-22-23-Redacted.pdf	N and Other	√	27/03/2024
Was the 22/23 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: 11/5/23 12. h. ii. URL: https://www.launton-pc.gov.uk/wp-content/uploads/2023/05/LPC-Section-2-AGAR-22-23-redacted.pdf	A and N	√	27/03/2024
Did the PC receive the Internal Audit Report and recommendations and act on them?	Yes Minute Ref: 11/5/23 12. f.	N and Other	√	27/03/2024
Please provide your previous (22/23) Internal Audit report if undertaken by a different Auditor or supply the link if it is on your website.	Report included? No URL:		I did 22-23 audit and the report is on the website for Launton PC. 23-24 is my 4th IA for Launton and I will be suggesting that a new IA is sourced for 24-25.	27/03/2024
Did the PC review the effectiveness of the 22/23 Internal Audit?	Yes Minute Ref: 1/6/23 8. c.	C	√	27/03/2024
Has the 22/23 Internal Audit section of the AGAR been published on the website?	Yes URL: https://www.launton-pc.gov.uk/financial-information/accounts-2022-23/	N	√	27/03/2024
Has the Council received the External Audit Report and minuted receipt?	Date Received: August 23 Minute Reference: 7/9/23 9. c.	N and Other	√	27/03/2024
Has the completed 22/23 External	Yes			

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Audit section of the AGAR been published on the website?	URL: https://www.launton-pc.gov.uk/wp-content/uploads/2023/08/Signed-External-Auditor-Report-Certificate-2023-Launton-Parish-Council_1373732.pdf	N	√	27/03/2024	
Has action been taken on the 22/23 External Audit report (if applicable)?	N/A	Other	√	27/03/2024	
Has a Public Interest Report been received from the External Auditor?	No	Other	√	27/03/2024	
Have the significant variances for 22/23 been published (website link)	Yes	N	√	27/03/2024	
	URL: https://www.launton-pc.gov.uk/wp-content/uploads/2023/05/LPC-Variances-22-23.pdf				
Does the Parish comply with the Transparency Act (even if it is above the £25,000 threshold)	Yes	K+	√	27/03/2024	
If the PC has certified as Exempt 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	K	√	27/03/2024	
	URL:				
Elector's Rights					
Was the notice for the 22/23 period for the exercise for the public rights published on noticeboard(s) / website?	Yes	M	√	27/03/2024	
	URL: https://www.launton-pc.gov.uk/wp-content/uploads/2023/05/22-23-Electors-Rights-Notice.pdf				
Were the dates Minuted?	Yes 11/05/23 12. h. iii.				
What dates did the Public Rights notice cover?	From: 5 June To: 14 July				
Did the dates include the first 10 working days of July?	Yes				
7. Other Matters and Procedures					
Questions	Answers	Internal Control Objective	IA Comments	Date	
What is the maximum number of Councillors the Council should have?	7		√	27/03/2024	
Do you have any vacancies?	No		√	27/03/2024	
What is your Quorum?	3		√	27/03/2024	
When is your next election?	May-28		√	27/03/2024	
Did your Chairman / Vice Chairman sign a Declaration of Acceptance of Office on election?	Yes		√	27/03/2024	
Have your Councillors each signed a Declaration of Acceptance of Office form on election / co-option?	Yes		√	27/03/2024	
Is there an annual list of Councillors	Yes		Other	√	27/03/2024

Questions	Answers	Internal Control Objective	IA Comments	Date of Check
and their Council responsibilities available on the Parish Council website?	URL: https://www.launton-pc.gov.uk/contact-details-for-the-council/		√	27/03/2024
			√	27/03/2024
Have all your Councillors completed Members Interests forms?	Yes		√	27/03/2024
Where is the list of Members' Interests held?	CDC: https://modgov.cherwell.gov.uk/mgParishCouncilDetails.aspx?ID=174&LS=3		√	27/03/2024
Is this list published on your website?	URL: on the Councillors page above		√	27/03/2024
Do you record declarations of members' interests?	Yes		√	27/03/2024
Has the Council signed up to the Civility and Respect pledge?	Yes – certificate number 115		√	27/03/2024
Training				
Does the Parish Council have a training budget?	Yes	Other	√	27/03/2024
Has the Clerk obtained ILCA or CiLCA (or above)?	Yes Qualification: CiLCA			
Has the Clerk attended any training courses over the year?	Yes Please list: SLCC Climate action for small councils NALC engaging with local communities through digital engagement SLCC Managing village halls webinar NALC/SLCC Martyn's Law Webinar OALC / NALC legal briefing OALC County Council Day x 2 OALC Managing Projects and major work programmes			
Have the Councillors attended any training courses over the year?	Yes Please list: SLCC Climate action for small councils NALC engaging with local communities through digital engagement OALC Planning training NALC/SLCC Martyn's Law Webinar OALC County Council Day x 2 OALC Managing Projects and major work programmes		√	27/03/2024
Is the Council a member of the County Association / Society of Local Council Clerks	Association of Local Councils: Yes SLCC: Yes		√	27/03/2024
Does the Council own a copy of Local Council Administration (the Yellow Book)?	Yes : 13 th		√	27/03/2024
Agenda				
Does the agenda include a summons to the Councillors?	Yes	Other	√	27/03/2024
Is the agenda signed by the Clerk	Yes		√	27/03/2024
Is the agenda displayed 3 clear days before the meeting?	Yes		√	27/03/2024
Do you include any accompanying documents for consideration at meetings on the website?	Yes		√	27/03/2024
ICO and GDPR				
Is the PC registered with the ICO?	Yes		√	27/03/2024

Questions	Answers	Internal Control Objective	IA Comments	Date of Check
Has the Council implemented a Freedom of Information policy based on the ICO publication scheme?	Yes	Other	√	27/03/2024
Has the Council implemented GDPR policies? If yes, please include a list.	Yes List: Privacy Notice, data protection policy, GDPR awareness checklist		√	27/03/2024
Does the Clerk have a Parish Council email address?	Yes		√	27/03/2024
Do all Councillors have Parish Council email addresses?	Yes		√	
Document Management				
Does the Parish Council have a Parish-owned PC / Laptop?	Yes	Other	√	27/03/2024
Does the Parish Council have a Parish-owned mobile ‘phone?	Yes		√	27/03/2024
Is all your electronic data backed up?	Yes		√	27/03/2024
How is the data backed up?	How: to Dropbox		√	27/03/2024
Do you have storage provision for physical records?	Yes		√	27/03/2024
Where are your signed Minutes stored?	At the Clerk’s house and at the County archives		√	27/03/2024
Trusts				
Is the PC a Managing Trustee or Sole Trustee?	No	O	√	27/03/2024
If yes, does the charity have separate meetings and accounts?	Yes / No		√	27/03/2024
If yes, has the charity held an AGM? And what is the date?	Yes / No Date:		√	27/03/2024
If yes, has the Council registered with the Charity Commission and submitted the relevant accounts?	Yes / No		√	27/03/2024
Website				
Does the website have five years of finance information including the AGAR available?	Yes	L	√	27/03/2024
Does the website conform to the Accessibility regulations?	Yes		√	27/03/2024
Do you have a Website Accessibility Statement?	Yes		√	27/03/2024
Do you have a Privacy notice?	Yes		√	27/03/2024
Are all documents published in an accessible format which is suitable for screen readers (generally PDF)?	Yes		√	27/03/2024
Contact address				
Please provide a contact address for posting the hard copy of the Internal Audit section of the AGAR	Jane Olds 13 Oak Close Bicester, OX26 3XD			
Please provide an email address of the Chairman (a copy of the final report will be sent to them too).	Simon.turner@launton-pc.gov.uk			