


Internal Audit Committee Checklist

Date: 16th November 2021

AUDIT DATE	RECOMMENDATION	ACTION	STATUS
Internal Auditor 31st March 2020	That the Council reviews its risk assessments as a matter of urgency	Pending consideration to outsource this function	
	That the LCRS software be continued to used. That the risks on that software are reviewed and updated annually, with a report to Council.	Pending consideration to outsource this function	
	That safe methods of working be introduced, to include tasks undertaken by others (e.g. gravedigger) on Council's property/land.	Pending consideration to outsource this function	
	That the Council reviews its document and data handling to more fully comply with the GDPR	Updated report to Corporate Governance on May 13 th 2020. None since. Consideration being given to outsource this function	

AUDIT DATE	RECOMMENDATION	ACTION	STATUS
Internal Auditor 31st March 2021	Standing Orders - An interim review took place at the meeting held 7 th January 2021 having been deferred from the Annual Meeting of the Council but there is no evidence that the more detailed review agreed at that meeting has occurred. This review should be concluded promptly.	Scheduled for February 2022	
	There is limited evidence of risk assessments being prepared or completed. It is understood that the Council has purchased the Local Council Risk System and time needs to be invested in both using it and managing the significant risks identified	Repeat recommendation – pending consideration to outsource this function	
31st March 2021 (continued)	Overtime - there appears to be no documented procedure for approving overtime or additional hours. Members should assure themselves that overtime and additional hours are properly approved	To next Staffing Committee meeting	
	Asset Control - Not all new acquisitions during the year have been included (bus shelter and store)	Updated September 2021 – to be approved formally	
	Asset Control - not all assets have a value assigned to them, and there is no note on the asset register as to the definition of an asset (which in 2021 should perhaps be any single item with a purchase price in excess of £500 – this figure equates to the Transparency Code publishing requirement). In addition, there is no explanation given as to why some items are assigned a nominal value of £1; whilst	 SPC Asset Register and Inventory v2 Sept Finance Stanway Parish Council (stanwaypc.org.uk)	

	this is permitted under the Regulations an explanation should be provided.	To be added	
	The asset register was dated 31 st March 2021. The asset register was not reviewed at the Annual Meeting of the Council and there appears no record of it being reviewed by Council or Committee during the year.	See above	
	There are entries in the asset register that the insurance of benches is included in seats but no mention of seats or their insured values.	To be examined	
	The (Committee Terms of Reference) should be reviewed at each Annual Meeting but would appear not to have been reviewed in 2020. If Standing Orders are followed the business of the Annual Meeting will include this and a number of other important items.	To be considered for inclusion in the next AGM Agenda	
	Health & Safety and Equal Opportunities Policies cannot be found on the website and there is no evidence of them having been reviewed at the Annual Meeting of the Council.	Action required - consideration to outsource this function	
	Ensure adequate personnel policies are in place	Pending consideration to outsource this function	
AUDIT DATE	RECOMMENDATION	ACTION	STATUS
10th December 2020 – Internal Audit Review	Bank Reconciliations - that a system is introduced whereby a short form is drawn up that can be signed by the councillor examining the bank reconciliations, noting the bank statement date(s)/number(s) and the date of the bank reconciliation.	The Council already produces two Bank Reconciliations each month, one of which is provided with supporting dated bank statements which are initialled by a councillor before the cover page is signed. It is felt the addition of statement numbers adds little to this process.	