

## Internal Audit Checklist for Year Ending 31 March 2021

### SWANNINGTON PARISH COUNCIL

Clerk	Fiona Palmer	RFO (If different)	
No. of Councillors	6	Quorum	3
Precept	£27,688	Electorate	
Gross budgeted income	£65,910	Council Tax Authority	North West Leics District Council (NWLDC)

1. Book Keeping					Evidence/Comments/Recommendations
1.1	Ledger maintained and up to date?	Yes	No	n/a	Scribe computerised accounts system implemented from 01/04/20, replacing a manual cash book system. <b>Balanced monthly and at year end.</b>
1.2	Arithmetic correct?	Yes	No	n/a	
1.3	Evidence of Internal Control?	Yes	No	n/a	<p>Key areas of internal control applied include internal audit, Risk Assessment policy and Statement of Internal Control.</p> <p><u>Recommendation b/f from previous internal audit report:</u></p> <p>That the Council introduces a scheme of budgetary control and monitoring (utilizing the new Scribe accounts system), together with a bank reconciliation review. Both of which should be undertaken at each Council meeting. This will enhance and improve existing internal control processes.</p> <p><b>Current Status:</b> Council now review and approve the bank statements and bank reconciliation at each meeting = <b>✓ ACTIONED.</b></p> <p><b>A scheme of budgetary control and monitoring by the Council is still to be introduced = PENDING c/f.</b></p>
1.4	VAT evidence, recording and reclaimed?	Yes	No	n/a	<p>The Council does not have a full VAT registration and reclaims VAT in accordance with the VAT regulations applicable to local authorities. VAT is normally reclaimed at least annually. <b>Latest reclaim to 31/03/20.</b> No VAT inspections.</p> <p><u>Recommendation b/f from previous internal audit report:</u></p>

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					That the Council considers the points raised by the Clerk in a confidential report to Council dated 09/02/20 relating to VAT and agrees to commission a report by VAT professionals to ensure that VAT is being accounted for correctly.  <b>Current Status:</b> <b>PENDING c/l</b>
1.5	Payments in ledger supported by invoices, authorised and minuted?	Yes	No	n/a	See Appendix 2: Transaction Spot Check.
1.6	S137 separately recorded and within statutory limits?	Yes	No	n/a	A separate S137 account is to be maintained in the cash book. Exxx spent in current financial year.
1.7	S137 expenditure of direct benefit to electorate?	Yes	No	n/a	Any S137 expenditure incurred is considered to be in respect of activities relevant to the parish.

2. Due Process					Evidence/Comments/Recommendations
2.1	Standing Orders adopted since 2013?	Yes	No	n/a	See Appendix 1A: Key Policies, Procedures & Documentation Review. Current NALC model (2018) applied, updated to include Covid-19 regulations.
2.2	Standing Orders reviewed at Annual Meeting?	Yes	No	n/a	See Appendix 1A: Key Policies, Procedures & Documentation Review. Standing Orders will normally be reviewed at the Annual Meeting.
2.3	Financial Regulations adopted?	Yes	No	n/a	See Appendix 1A: Key Policies, Procedures & Documentation Review.
2.4	Financial Regulations properly tailored to Council?	Yes	No	n/a	Current NALC model applied, adapted to suit the needs of the Council. Current NALC model (2019) applied.
2.5	Equal Opportunities Policy adopted?	Yes	No	n/a	See Appendix 1A: Key Policies, Procedures & Documentation Review.
2.6	RFO appointed?	Yes	No	n/a	Fiona Palmer appointed Clerk on 01/01/20, replacing Brian Duncombe. The Clerk is also recognised as the RFO. The Clerk/RFO is supported Jane Hancox, who works 1 day per week as a book-keeper on a contract (self-employed) basis.
2.7	Adequate internal controls for payments?	Yes	No	n/a	See Statement of Internal Control and Financial Regulations.
2.8	List of member interests held?	Yes	No	n/a	Clerk maintains, updates as applicable and forwards to NWLDC. Data to be included on the Council website to link through to the members interests data on the NWLDC

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					website. Annually the Clerk will remind councillors of their responsibility to review and update their Members' Interest form as applicable.
2.9	Agendas signed, informative and displayed with 3 clear days' notice?	Yes	No	n/a	Minimum 3 clear days' notice. Posted on Council notice boards and website.
2.10	Purchase orders raised for all expenditure?	Yes	No	n/a	<p><u>Recommendation b/f from previous internal audit report:</u></p> <p>It is recognised that a full purchase order system is not practical for this Council. However, Financial Regulations determine how commitment to purchase should be made. Therefore, documentation e.g. letter, email, contract, or equivalent purchase confirmation, should be raised for all expenditure, where practical and possible.</p> <p><b>Current Status:</b></p> <p>✓ <b>ACTIONED as recommended.</b></p>
2.11	Purchasing authority defined in Financial Regulations?	Yes	No	n/a	See Sections 4, 5, 10, 11, 12.
2.12	Legal powers identified in minutes and/or accounts?	Yes	No	n/a	Clerk responsible for ensuring the Council applies the correct legal powers.
2.13	Committee terms of reference exist and have been reviewed?	Yes	No	n/a	No committees of Council. No current working parties.
2.14	Web site exists and is regularly updated?	Yes	No	n/a	See: <a href="https://www.swanningtonparishcouncil.org.uk/">https://www.swanningtonparishcouncil.org.uk/</a>
2.15	Is the Council compliant with the Website Accessibility Regulations 2020?	Yes	No	n/a	The Council's website meets the minimum WCAG 2.1AA accessibility standard.

3. Risk Management					Evidence/Comments/Recommendations
3.1	Does a scan of the minutes reveal any unusual activity?	Yes	No	n/a	<p>Initial review of minutes undertaken and reviewed with Clerk and Jane Hancox on 02/02/21, via Zoom. Final minutes review undertaken and reviewed with Clerk and Jane Hancox on xxx., via Zoom.</p> <p><u>Recommendation b/f from previous internal audit report:</u></p> <p>It was noted that printed (hard) copy minutes made available to the new Clerk only go back to January 2018. It is a requirement of local councils to retain minute books indefinitely, therefore the Council should determine the whereabouts of the</p>

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					<p>minute books prior to January 2018 and ensure these are forwarded to the Clerk for safe keeping and retention.</p> <p><u>Update to this recommendation:</u> It understood that some older minutes are stored in an archive, which the Clerk is currently investigating.</p> <p><b>Current Status:</b> At the Council meeting of 09/03/20 (minute no. 189/2020), the Clerk reported that ‘some missing soft minutes have been given via one of the councillors, but this does give a full history of the Parish Council and no other accounts have materialized.’</p> <p><b>PENDING c/f, unless the Clerk and Council consider this matter closed, based on the assumption that original missing minutes have been destroyed.</b></p>
3.2	Annual risk assessment carried out?	Yes	No	n/a	See Appendix 1A: Key Policies, Procedures & Documentation Review.
3.3	Insurance cover appropriate and adequate?	Yes	No	n/a	See Appendix 1B: Key Policies, Procedures & Documentation Review.
3.4	Does the Council have public liability cover?	Yes	No	n/a	Indemnity limit £15M
3.5	Evidence of annual insurance review?	Yes	No	n/a	Quotes to be sought from different insurers prior to renewal. See Appendix 1B: Key Policies, Procedures & Documentation Review.
3.6	Internal financial controls documented and evidenced?	Yes	No	n/a	See Statement of Internal Control.
3.7	Minutes initialed, each page identified and overall signed?	Yes	No	n/a	<p>From January 2020, the Clerk ensures that all minutes are initialed by the chair of the meeting. That each page of the minutes is numbered and that each minute is identifiable by a unique reference number. All minutes are to be signed off by the meeting chair and dated. <b>Since the outbreak of the Coronavirus pandemic, meetings have had to be held remotely and whilst all minutes are approved at the following meeting, it has not yet been possible to initial and sign off the hard copy minutes.</b></p> <p><b>Recommendation:</b> <b>That when it is safe and permissible to do so, that hard copy minutes are initialed and signed off retrospectively by the applicable meeting Chair, to confirm that the minutes are an accurate record of the applicable meeting.</b></p>

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3.8	Regular reporting and minuting of bank balances?	Yes	No	n/a	With effect from March 2020, bank balances and applicable bank statements have been presented to each Council meeting, for review, approval and minuting. See section 1.3 above
3.9	S137 expenditure minuted?	Yes	No	n/a	With effect from the year ending 31/03/20, S137 expenditure incurred is to be minuted at the end of the financial year i.e. a list of individual S137 expenditure incurred in that financial year.

4. Budget					Evidence/Comments/Recommendations
4.1	Annual budget to support precept?	Yes	No	n/a	Prepared by the Clerk. Copy of summary budget published on the website.
4.2	Has budget been discussed and adopted by Council?	Yes	No	n/a	Approved: 13/01/20. Minute no: 154/2020.
4.3	Has the Council adopted a Reserves Policy	Yes	No	n/a	See Appendix 1A: Key Policies, Procedures & Documentation Review.
4.4	Any reserves earmarked?	Yes	No	n/a	Earmarked reserves totaling £8,000 were identified at the financial year-end, together with free reserves (General Fund) of £5,673. Free reserves at the financial year-end represented 28% of the 2019-20 precept of £20,000. <b>The Council's Reserves requirement is for a minimum 50% of the annual precept to be held in free reserves.</b>
4.5	Any unexplained variances from budget?	Yes	No	n/a	

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4.6	<p>Precept demand correctly minuted?</p> <p><b>WORDING FOR THE MINUTES FOR THE APPROVAL OF THE ANNUAL BUDGET AND PRECEPT</b> (as recommended by LRALC in a parish council Governance Health Check 2018)</p> <p><i>That Council confirms its budget for 20xx-yy financial year showing estimated payments of £xxx, estimated income of £xxx and a £xxx contribution from reserves, resulting in a net cost to ABC Parish Council of £xxx and that a precept be made on xyz Borough/District Council in the sum of £xxx equating to approximately £xxx Band D and a xx% increase for the financial year 20xx-yy. To be paid in two equal instalments of £xxx by 30th April 20xx and £xxx by 30th September 20xx.</i></p>	Yes	No	n/a	<p style="background-color: #90EE90;">See minute no; 154/2020. Meeting; 13/01/20. The 2020/21 precept figure recorded in these minutes was incorrectly stated but was corrected at a later meeting.</p> <p style="color: red;">Recommendation b/f from previous internal audit report: See wording alongside, which could be considered for the 2021/22 budget and precept approval minuting.</p> <p><b>Current Status:</b>  <span style="background-color: #90EE90;">✓ ACTIONED. Suggested wording applied for approval of the 2021/22 budget and precept.</span></p>
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5. Payroll					Evidence/Comments/Recommendations
5.1	<p>Contracts of employment?</p>	Yes	No	n/a	<p style="color: red;">Recommendation b/f from previous internal audit report: That a formal contract of employment is provided to the Clerk and the caretaker (the only employees of the Council), preferably based on the NALC model.</p> <p><b>Current Status:</b>  <span style="color: red;">✓ ACTIONED. Employment contracts issued to the Clerk and caretaker (see minute no. 2236/2020(a), meeting 14/09/20).</span> NB: The NALC model employment contract is specific to Clerks; therefore a generic contract of employment was utilised for the caretaker.</p>
5.2	<p>Tax code issued / contracted out? Changed</p> <p style="background-color: #00FFFF;"><b>Fiona: can you please confirm when the Council specifically approved this change of outsourced payroll provider.</b></p>	Yes	No	n/a	<p style="background-color: #90EE90;">With effect from 01/04/20 the monthly outsourced payroll service was contracted out to Early Years Payroll, a separate payroll service provided by Jane Hancox. It is not considered that there is a conflict of interest between Jane Hancox's responsibility as both book-keeper and payroll service provider. The Council approved and minuted this change of outsourced payroll provider prior to the changeover (meeting; xxx, minute; yyy).</p>

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5.3	PAYE / NI evidence?	Yes	No	n/a	<p style="background-color: yellow;">Payroll year end process completed, and returns submitted online and on time.</p> <p><u>Recommendation b/f from previous internal audit report:</u> It is noted in the Clerk's confidential report to Council dated 09/02/20, that the caretaker is not paid through the Council's payroll but by cash in hand. All employees of the Council should be subject to PAYE and therefore the Caretaker should be paid through the Council's payroll with immediate effect.</p> <p><u>Update to this recommendation:</u> The caretaker was included on the Council's payroll w.e.f. 01/04/20.</p> <p><b>Current Status:</b> <b>✓ ACTIONED as recommended.</b></p>
5.4	Has Council approved salaries paid?	Yes	No	n/a	Included with expenditure payment approvals.
5.5	Other payments reasonable and approved by Council?	Yes	No	n/a	Business mileage and out of pocket expenses are reimbursed via an expense claim form. Business Mileage reimbursed at £0.45/mile (HMRC tax free limit). The Clerk is provided with a mobile phone. NB: The Council did not undertake any furlough payments during the current Coronavirus pandemic.
5.6	Council registered with Pensions Regulator?	Yes	No	n/a	Council is registered with the Pensions Regulator and the default pension scheme is Nest, into which the Clerk was enrolled w.e.f. 01/04/20. The caretaker is not obliged to compulsory enroll because of applicable salary.
5.7	Pensions duties reviewed at each payroll?	Yes	No	n/a	Ongoing pensions administration is included within the standard monthly payroll routines.
5.8	Does the Council have employers' liability cover?	Yes	No	n/a	£10M (as part of the general insurance policy).
5.9	Minimum wage paid?	Yes	No	n/a	All staff paid above the applicable minimum wage.
5.10	Disciplinary and Grievance procedures in place?	Yes	No	n/a	The contract of employment issued to the Clerk and the caretaker includes suitable disciplinary and grievance procedures. However, these procedures are considered to be overridden by separate Disciplinary and Grievance Procedures on the Council website.
5.11	Does the Council have a Training Policy?	Yes	No	n/a	<b>See Recommendation in Appendix 1A: Key Policies, Procedures &amp; Documentation Review.</b>

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6. Asset Control					Evidence/Comments/Recommendations
6.1	Does the Council keep a register of all material assets owned?	Yes	No	n/a	<p><u>Recommendation b/f from previous internal audit report:</u> That the Council utilizes the Asset Register facility in the Scribe accounts system to record all assets held by the Council.</p> <p><b>Current Status:</b> ✓ <b>ACTIONED as recommended.</b> The Scribe Asset Register facility was implemented during 2020. The Council's asset register was previously maintained in Word format.</p>
6.2	Is the asset register up to date?	Yes	No	n/a	<p>Up to date at the financial year end.</p>
6.3	Value of individual assets included in the asset register?	Yes	No	n/a	<p>Additions to the asset register will be based on materiality, rather than any minimum value. Assets are listed separately.</p>
6.4	Assets inspected for risk and up to date inspection records exist?	Yes	No	n/a	<p><u>Recommendation b/f from previous internal audit report:</u> That the Council considers the points raised in the Clerk's confidential report to Council dated 09/02/20 relating to Health and Safety risks and actions recommendations, as applicable.</p> <p><b>Current Status:</b> ✓ <b>ACTIONED as recommended.</b> i.e. Assets now inspected for risk and up to date inspection records exist.</p>
6.5	Record of deeds, articles and land register references available?	Yes	No	n/a	<p>The only property owned by the Council is the Village Hall, for which the Clerk has a copy of the Register of Title, but not the deeds.</p> <p><u>Recommendation b/f from previous internal audit report:</u> That the Council determines the whereabouts of the deeds for the Village Hall and then hands these over to the Clerk to store securely.</p> <p><b>Current Status:</b> To date it has not been possible to locate the deeds for the Village Hall, if any exist. However the Clerk has been able to confirm that this property is entered on HM Land Registry.</p> <p><b>NO FURTHER ACTION CONSIDERED NECESSARY.</b></p>



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7. Bank Reconciliations					Evidence/Comments/Recommendations
7.1	Is there a bank reconciliation for each account?	Yes	No	n/a	All bank accounts have been reconciled to 31/03/21. A full bank reconciliation review is now undertaken every month by the Council. See section 1.3 above.
7.2	Reconciliation carried out on receipt of statement?	Yes	No	n/a	
7.3	Any unexplained balancing entries in any reconciliation?	Yes	No	n/a	
7.4	Is the bank mandate up to date for each account?	Yes	No	n/a	<p>See Recommendation in Appendix 1C: Key Policies, Procedures &amp; Documentation Review. i.e. That the bank mandate is updated when 2 additional councillors appointed, to restore the number of authorised council signatories to 6. PENDING c/f.</p> <p><b>Current Status:</b> <b>PENDING c/f.</b></p>
8. Income Controls					Evidence/Comments/Recommendations
8.1	Is income properly recorded and promptly banked?	Yes	No	n/a	<p>Main current recurring income: village hall hire and allotment fees. Invoices are issued and payment received by cash, cheque or bank transfer, the latter being the preferred payment method going forward. There has been some impact on the Council's non-precepted income because of the Coronavirus pandemic, primarily through reduced hiring of the village hall. However the Council has taken action to reduce the adverse financial impact through receipt of support grants and stringent financial control. It was noted in the Clerk's confidential report to Council dated 09/02/20 that there is no record of current allotment holders, as well as agreements and fees.</p> <p><u>Recommendation b/f from previous internal audit report:</u></p> <p>That the Clerks comments and recommendations in respect of the allotments (and also the playing field) are considered and acted upon accordingly to ensure that accurate records, contracts etc. are put in place and maintained.</p> <p><b>Current Status:</b> <b>✓ ACTIONED as recommended.</b></p>

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8.2	Recorded precept agrees to the Council Tax authorities notification?	Yes	No	n/a	Paid in 2 instalments (April/September)
8.3	Are security controls over cash adequate and effective?	Yes	No	n/a	Cash and cheques received are kept securely in the Clerk's house and banked on a regular basis.

9. Petty Cash					Evidence/Comments/Recommendations
9.1	Does the Council hold a petty cash float?	Yes	No	n/a	The council does not operate a petty cash float. Any small expenditure items incurred will normally be paid personally by the Clerk, which is then reimbursed through the Clerk's expense claim.
9.2	Is petty cash expenditure recorded in the Petty Cash Account?	Yes	No	n/a	
9.3	VAT receipts obtained for petty cash expenditure where applicable?	Yes	No	n/a	
9.5	Is petty cash expenditure reported and approved by the Council?	Yes	No	n/a	
9.6	Is petty cash reimbursement carried out regularly?	Yes	No	n/a	

10. Year End Procedures					Evidence/Comments/Recommendations
10.1	Year-end accounts prepared on. correct amounting basis?	Yes	No	n/a	Receipts & Payments basis
10.2	Bank statements and ledger accounts reconcile?	Yes	No	n/a	A full reconciliation of each bank statement to the corresponding account in the ledger as at 31 <sup>st</sup> March has been prepared and will be reviewed and approved by the Council in accordance current guidelines.
10.3	Underlying financial trail from records to presented accounts?	Yes	No	n/a	The Scribe accounting system provides a satisfactory audit trail to the underlying financial records.
10.4	Where appropriate, debtors and creditors properly recorded?	Yes	No	n/a	Debtors and creditors are not required to be recorded separately in the accounts (i.e. Receipts & Payments basis). Approved expenditure payments are made as promptly as possible, dependent on the date of the Council meeting where approval is given. Any income payments due will be monitored to ensure that payment is received in accordance with applicable payment terms.

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10.5	Sections 1 & 2 of the Annual Return signed and minuted by the Council?	Yes	No	n/a	Section 1 and Section 2 to be signed and minuted separately, in accordance with the guidelines for submitting the 2020 AGAR
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11. Cemeteries					Evidence/Comments/Recommendations
11.1	Cemetery regulations adopted and up to date?	Yes	No	n/a	The Council is not a burial authority.
11.2	Registers of burials and purchased graves completed correctly?	Yes	No	n/a	
11.3	Burial certificates being issued correctly?	Yes	No	n/a	
11.4	Green Slips returned appropriately to Registrar?	Yes	No	n/a	
11.5	Cemetery burial plan up to date and backed up?	Yes	No	n/a	

#12. Local Government Transparency Code 2015 Publication requirements for Councils with an annual turnover exceeding £200,000. <i>See the Code for full details and also additional information recommended for publication.</i>					Evidence/Comments/Recommendations
12.1	All items of expenditure above £500 published quarterly?	Yes	No	n/a	All expenditure reported in minutes published on website.
12.2	Government procurement card transactions published quarterly?	Yes	No	n/a	The council does not hold any government procurement cards, nor any corporate credit cards.
12.3	Procurement information published quarterly?	Yes	No	n/a	Will be published on website as and when applicable.
12.4	Land and building assets published annually?	Yes	No	n/a	Fixed asset register published annually on the Council website.  NB: Latest version on website = 2019. Need to replace with Asset Register as 31/03/20 asap.
12.5	Social housing assets value published annually?	Yes	No	n/a	
12.6	Voluntary, community and social enterprise grants published annually?	Yes	No	n/a	All expenditure on grants is reported in minutes published on website (see 12.1 above).

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12.7	Staff organisation chart (top 3 levels) published annually??	Yes	No	n/a	Published on website. See <a href="https://www.swanningtonparishcouncil.org.uk/the-council.html">https://www.swanningtonparishcouncil.org.uk/the-council.html</a>
12.8	Trade union facility time published annually?	Yes	No	n/a	
12.9	Parking income & expenditure published on website annually?	Yes	No	n/a	Council does not have any paid for car parking spaces.
12.10	Number of parking spaces published annually?	Yes	No	n/a	See 12.9 above.
12.11	Senior salary data (over £50k) published website annually?	Yes	No	n/a	No staff paid over £50k per annum (see statement published on the Council website).  <b>NB: Suggest the amount of £58,200 shown in this section on the website is amended to £50,000, as per the Guide.</b>
12.12	The Council's Constitution published on website annually?	Yes	No	n/a	The Council's constitution is determined in the Standing Orders, Financial Regulations and Code of Conduct. See Appendix 1A: Key Policies, Procedures & Documentation Review.
12.13	Pay multiple published on website annually?	Yes	No	n/a	
12.14	Data on work undertaken to counter fraud published annually?	Yes	No	n/a	But see section 1.3 above, Internal Controls and also Financial Regulations, which detail measures taken to minimise and detect fraud.
12.15	Waste collection contract details published?	Yes	No	n/a	Approval of waste collection contracts etc. detailed in the published minutes, as and when applicable.

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13. Miscellaneous					Evidence/
13.1	Evidence that internal & external. audit reports received & actioned?	Yes	<del>No</del>	n/a	<p style="color: red;"><u>Recommendation b/f from previous internal audit report:</u></p> <p style="color: red;">That the Council receive and consider the annual report from both the internal auditor and the external auditor and minute any actions that need to be taken.</p> <p><b>Current Status:</b></p> <p>Internal audit report considered by Council on 13/07/20, minute no. 203/2020(a). The majority of the recommendations made have been completed satisfactorily and the remaining ones are pending completion. External audit considered by Council on 09/11/20, minute no248/2020. The only issue raised by the external auditors was a reminder to address the recommendations made in the 2019 internal audit report.</p> <p style="color: red;">✓ <b>ACTIONED as recommended.</b></p>
13.2	Code of Conduct adopted since 2012?	Yes	<del>No</del>	n/a	See Appendix 1A: Key Policies, Procedures & Documentation Review.
13.3	Is eligibility for the General Power of Competence properly evidenced?	<del>Yes</del>	<del>No</del>	n/a	
13.4	Does the Council have a Complaints Policy?	Yes	<del>No</del>	n/a	See Appendix 1A: Key Policies, Procedures & Documentation Review.
13.5	Are all electronic files backed up?	Yes	<del>No</del>	n/a	<p>Scribe is Cloud based, saving in real time to both the Cloud and to Scribe UK based servers so there is no requirement for a secondary (manual) back up of the accounts system.</p> <p style="background-color: #00FF00;">Other Council data is stored on the Council's dedicated laptop PC which is backed up to the Cloud via SCIT Solutions.</p>
13.6	Arrangements for public inspection of the Council's records exist?	Yes	<del>No</del>	n/a	Model Publication Scheme applied (see Appendix 1A). Key documents on Council website (See Section 12 above regarding the Transparency Code, for which the Local Government Transparency Code 2015 is considered appropriate). The Council is also compliant with the requirements of The Public Sector Bodies Accessibility Regulations 2018. Notice of audit displayed as per external instructions. Outside of this period, inspection of records can be undertaken by prior appointment.
13.7	Does the Council have a Data Protection Policy?	Yes	<del>No</del>	n/a	See Appendix 1A: Key Policies, Procedures & Documentation Review.
13.8	Does the Council have a Health Safety Policy?	Yes	<del>No</del>	n/a	See Appendix 1A: Key Policies, Procedures & Documentation Review.

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14. Charities					Evidence/Comments/Recommendations
14.1	Charities reported and accounted separately?	Yes	<del>No</del>	n/a	In 2020 It was agreed between the trustees of this charity and Swannington Parish Council that the charity is totally independent from the Council and should therefore operate separately and independently from the Council. See Appendix 1D: Key Policies, Procedures & Documentation Review
14.2	Have the accounts been separately audited?	Yes	<del>No</del>	n/a	
14.3	Have the accounts been filed within the legal time limits?	Yes	<del>No</del>	n/a	
14.4	Has the Annual Return been filed within the legal time limits?	Yes	<del>No</del>	n/a	

Annual Return		Year Ending 31 March 2020	Year Ending 31 March 2020
1	Balances brought forward	£ 21,967	£
2	Annual precept	£ 20,000	£
3	Total other receipts	£ 23,598	£
4	Staff costs	£ 12,611	£
5	Loan interest / capital repayments	£ 0	£ 0
6	Total other payments	£ 39,281	£
7	Balances carried forward	£ 13,673	£
8	Total cash and investments	£ 13,673	£
9	Total fixed assets and long-term investments	£ 620,907	£
10	Total borrowings	£ 0	£ 0
	Date Annual Return data completed and cross referenced?	11/05/2020	

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Internal audit carried out by	 (signed)	R F Willcocks (print)
Audit type (delete as appropriate)	Interim	<b>FINAL</b>

<i>For internal auditor's use only:</i>	
<i>Annual Internal Audit Report completed and signed</i>	<b>Date:</b>
<i>Report / Letter sent to Council</i>	<b>Date:</b>

DRAFT