

ERNLLCA Internal Audit Checklist 2025/26

Name of Parish or Town Council	Winteringham PC		
Parish Council website	www.winteringham-pc.gov.uk/		
Name of internal auditor	Brian Brooks		
Date of audit	May 2026		
Type of audit	Intermediate		Year-end (including AGAR) Y
Council contact information	Name	Email	
Clerk	Lydia Simmons	parishclerk@winteringham-pc.gov.uk	
RFO* if different			
Chairman*	Cllr. A Grantham	chair@winteringham-pc.gov.uk	
Electorate	? Not informed	Total number of seats	9
Quorum	3	Number of seats filled at time of audit	7
Precept Demand 2025/26	£ 20,500	Gross budgeted Income	£ 30,454
Date of most recent audit	April 2025	Gross budgeted Expenditure	£ 43,409
	Tested?	Comments	
Has the internal auditor seen previous internal and external audit reports including the most recent? What were the main recommendations?	Y	Obj - A E H	
Were the auditor reports and actions implemented? Have the actions appeared in the minutes? (SAPPP The Practitioners Guide para 5.99)	Y	Date minuted and minute reference(s) Sect 1 Box 9 Sect 2 Box 11a & 11b Obj - N & O- 23/24	

Key governance review		Tested?	Comments & recommendations	Risk ⁱ		
				Low	Med	High
1	Standing Orders* (latest version, tailored, reviewed and lawful)	Y	Rev min13052025.15a 2020 vers on web - rev 02/06/23 ?		x	
2	Financial Regulations* (latest version, tailored, reviewed and lawful)	Y	Rev min13052025.15b 2020 vers on web – rev 05/23 ?		x	
3	Terms of reference (committees / working groups) (Agenda - clear days' notice, quorum, no individual councillors making decisions)	Y	Personnel 2cllrs min13052025.14 Recommend 3cllrs ToRmin13052025.15f	x		
4	Councillors' Code of Conduct*		Not informed		x	
5	Complaints procedure* (tailored and reviewed)	Y	Recommend Implement / Publish Policy		x	
6	IT Policy	Y	Rev min 04112025.05b & 07102025.05 Not up to date on web - rev Nov 2023		x	
7	Website complies with (WCAG) 2.2AA standards and Website Accessibility Statement reviewed and published online* https://www.gov.uk/guidance/accessibility-requirements-for-public-sector-websites-and-apps	Y	NLC - Statement does not identify Appears to be WCAG 2.1A No evidence of Compliant		x	
	Council registered with the ICO and Publication scheme (up to date, tailored, reviewed and lawful) available on the council website*	Y		x		
9	GDPR policies in place* • Data Record Retention Schedule • Data Breach Policy • Privacy Notices • Rights Requests Policy (Subject Access Request) • Data security policy	Y	Rev min04112025.05d / 05c / 05e /05f Not up to date on web - rev Nov 2023	x		
10	General Power of Competence (decision compliant with S.1-8 Localism Act 2011 and 'The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012'). • Date and minute reference GPC adopted • Qualified Clerk? (CiLCA 2015 or later or Level 4 Community Governance or higher qualifications seen) • Two-thirds elected councillors at the time of adoption during the current cycle.	Y	min 13052025.g Eligibility ?	x		
11	Arrangement for inspection of public records adequate* (Announced at least one day after parish council approval, announced at least one day ahead of inspection period, minuted approval by council of inspection period dates - 30 working days including first 10 working days of July).	Y	Public Rights Notice min 13052025.12 Comp Audit 23/09 min 07102025.16b	x		

12	External audit report published by 30 Sept on the council website (not applicable to councils validly certified as 'Exempt').* (TPG para 5.81- 5.84 also see guidance notes on front of applicable AGAR form)	Y	Conclusion Audit Notice	x		
13	Insurance Cover • Reviewed annually for levels of cover • Certificate(s) viewed & valid • Employees' Liability Cover in place and published* • Public Liability Cover • Employees' Fidelity Guarantee • Councillors' ages reviewed and recorded (some policies restrict some or all cover over certain ages) • Other e.g. vehicles, assets, equipment, volunteers • Compare schedule against asset register and ensure adequate insurance is in place for items to be covered. • Public liability insurance must match the PLI for any delegated services, assets (£10million) • Any insurance claims during the previous 12 months which may affect the policy and valuations and cover.	Y	Ren Gallagher min 10092025.18 23/24 Emp/Liab Cert on web Rev min 13032025.15d	x		

Transparency		Tested?	Comments & recommendations	Risk		
				Low	Med	High
14	End of year accounts published by 1 July*	Y	24/25	x		
15	Annual Governance statement published by 1 July* Correctly claimed exemption from audit (if relevant)	Y	24/25	x		
16	Documents listed on front page of AGAR form published as specified.	Y	24/25	x		
17	Past 5 years of annual returns available online*	Y		x		
18	Asset register published by 1 July*	Y	24/25	x		
19	Annual publication of Members Allowances, Subsistence and Travel expenses paid in the financial year. (<u>Local Authorities (Members' Allowances) (England) Regulations 2003 regulation 31</u>)	Y	PCM min Travel	x		
ICO Model Publication Scheme expected requirements:		Y		x		

20	All items of expenditure above £100 published by 1 July (over £500 for larger Councils)	Y	PCM Mins	x		
21	Councillor responsibilities published by 1 July	Y	APCM Minutes / Web	x		
22	Draft minutes published within one month of the meeting	Y	Feb 26 NOT published ?	x		
Councils over £200K turnover:		N/A		x		
23	Senior officer salaries published*			x		
24	Data on issues important to local people (eg.subsidised trade union activity, projects, parking, grants)*			x		
25	Procurement information over £5,000 published*			x		

Accounting		Tested?	Comments & recommendations	Risk		
				Low	Med	High
26	Cashbook maintained and up to date	Y	Rec £31,614.11 Pay £ 38.015.28	x		
27	Arithmetically correct (checks / balance)	Y		x		
28	Evidence of internal control (compliant with Standing Orders and Financial Regulations and TPG 1.14-1.21)	Y		x		
29	VAT* • evidence of recording evidence of reclaiming	Y	Ref £ 693.88 Pay £ 2,381.31	x		
30	All payments supported by authorised, minuted invoices		Not informed		x	
31	s.137* (last resort power for non-GPC councils) • Recorded separately within accounts • Within legal threshold limits for the current year • Spend in accordance with legislation	Y	Total £ 235.37 Grant forms ? not informed Policy ? not informed see56		x	
32	Payments made in accordance with Financial Regulations • Online banking • BACS • Direct Debit • Credit or debit cards	Y	Online Banking	x		

Budget		Tested?	Comments & recommendations	Risk		
				Low	Med	High
33	Annual budget in support of precept approved by full council and minuted*	Y	min 20412.13	x		
34	Precept demand properly minuted*	Y	min 20412.13	x		
35	General and earmarked reserves reviewed and sufficient (TPG 1.13, 2.10-11, 4.21 Table D, 5.31-5.39, 5.208)	Y	Recommend EMR & Gen R to be specified on Budget schedule	x		
36	Budget is monitored regularly with variances reported to council in line with Financial Regulations. Variances from budget explained	Y	Mins	x		

Income control		Tested?	Comments & recommendations	Risk		
				Low	Med	High
37	Income properly recorded and banked promptly	Y		x		
38	Precept income received in bank account	Y		x		
39	Effective security of cash and cash transactions	N/A		x		
40	Effective security of card transactions ?			x		

Bank reconciliation		Tested?	Comments & recommendations	Risk		
				Low	Med	High
41	Regular bank balances minuted and bank statement reconciliation and signed off by members and minuted.	Y	PC Minutes	x		
42	Balancing entries (adjustments) explained	N/A		x		
43	Bank mandate up to date -Evidence of signatories reviewed and minuted	Y	6 Cllrs + Previous Clerk Recommend up-date urgently			x

Petty cash		N/A	Comments & recommendations	Risk		
				Low	Med	High
44	Petty cash account used/authorised			x		
45	Petty cash spending supported by VAT receipt(s)			x		
46	Petty cash reported to Council			x		
47	Petty cash float reconciled/reimbursed			x		

Asset control		Tested?	Comments & recommendations	Risk		
				Low	Med	High
48	Register of assets* • Exists • Reviewed and up to date ? • Published	Y	Box 9 increase £ 3,451 ? Acc Pay @ £ 6,728.86 ? c59 Pay £ 4,295 ? Not informed see 96	x		
49	If Investments total over £100,000 an Investment Strategy has been adopted and ensure long-term investments for 12+ months are recorded in the Asset Register. (LGA 2003 s.15(1)(a) TPG 2.26-2.29 & 5.185-5.194)	Y	N/A	x		
50	Assets inspected and Health & Safety issues considered* • Play equipment • Street furniture • Fire safety • Legionella • Defibrillators • Electrical/gas	Y	R/M Policy	x		
51	Land and property registered with HM Land Registry. https://www.gov.uk/government/publications/registering-local-authority-land-and-property-with-hm-land-registry/register-local-authority-land-and-property	Y	Frost Close PA Silver Street Gardens Silver Street/ High Burgage Jubilee Gardens Recommend Register Land / Record on Asset Reg	x		

Risk management		Tested?	Comments & recommendations	Risk		
				Low	Med	High
52	Risk Register / Management scheme in place	Y	Rev min013045025.15h	x		
53	Annual risk assessment undertaken as a minimum	Y		x		
54	Financial controls and procedures documented	Y		x		
55	Regular financial reporting to Council in line with Financial Regulations	Y		x		
56	Grants ratified and minuted according to policy	Y	Recommend Implement / Publish Policy	x		
57	Evidence of unusual activity from minutes	Y	SG - min 07102025.8c - NO declare ? Sept PCM min 03 – Incorrect dates - ? Oct 24 Mins – repeat of 07/10 ? Oct 24 Mins have not been approved ? Feb 26 Mins – not on web ? APM – No Agenda or Mins ?		x	

General		Tested?	Comments & recommendations	Risk		
				Low	Med	High
58	Back up of files adequate	Y	Back-up / Storage Files Cloud/ Emails	x		
59	Storage of files (paper and electronic) adequate	Y	-ditto- Paper Fire Proof Safe	x		
60	Cyber security measures in place	Y	Microsoft – Encrypted / Password Laptop	x		
61	Local Council Award Scheme applicable	N/A		x		
Proper Process / Practice		Tested?	Comments & recommendations	Risk		
				Low	Med	High
62	List of Members' interests* • Displayed/linked on council website • reviewed regularly (Members have a statutory requirement to complete and report changes within 28 days of change) • Interests declared in meetings and members follow Standing Orders and Code of Conduct • Dispensations approved as set out in Standing Orders and minuted.	Y	Only 3 Of 7 Cllrs			x
63	Declarations of Acceptance of Office* • Councillor (after election/ co-option) • Chair (at least annually)	Y		x		
64	Co-options (after eligibility and disqualification checks) approved by vote, minuted and according to policy	Y	Recommend Implement / Publish Policy	x		
65	Agenda signed, specified & displayed with 3 clear days notice*	Y		x		
66	Minutes lawful and published/ hard copy signed* • Apologies noted or resolved to be accepted? • Minutes sequential? • Members present and not present recorded • Interests correctly minuted and members leave room in accordance with Code of Conduct and Standing Orders (Ss27-33 Localism Act 2011) • Dispensations applied for and granted in accordance with Standing Orders (S.33 Localism Act 2011) • Resolutions are minuted and stated with clarity.	Y		x		
67	Confidential items correctly used and resolutions minuted and published Public Bodies (Admission to Meetings) Act 1960 S.1(2)	Y		x		
68	Council-owned email address account in place TPG 1.47 (not gmail/outlook etc)	Y	@-pc.gov.uk	x		

69	Purchase order system used/correct			x		
70	Purchasing authorised in line with Financial Regulations / limits	Y		x		
71	Council operating within legal powers* Best practice to include legal power in resolutions of council.	Y		x		
72	Delegation to officers or committees • Lawful delegation (an individual councillor does not have decision-making powers – S.101 Local Government Act 1972) • Limits set out in financial regulations and / or standing orders or policies or schemes of delegation; • adhered to; • reported adequately	Y	Members - Personnel ToR Clerk – as per SO & FR	x		

Payroll & HR		Tested?	Comments & recommendations				Risk		
							Low	Med	High
73	Employee posts properly approved/ recorded/ correct job descriptions in place for each post holder and amendments are confirmed by letter. • Proper Officer - Clerk/RFO • Site staff/ Grounds workers	Y	LMS Clerk / RFO min 01042025.15 CE H P min 01042025.14 min 13052025.25 &				x		
74	Public sector IR35 rules applied where applicable https://www.gov.uk/guidance/off-payroll-working-for-clients	N/A					x		
75	Right to work checks for employees completed https://www.gov.uk/check-job-applicant-right-to-work	N/A					x		
76	Written statement of particulars for all staff from day one (April 2020 onwards) https://www.gov.uk/employment-contracts-and-conditions/written-statement-of-employment-particulars and amendments to contracts confirmed in writing*	N/A					x		
77	Proper procedures for payroll, PAYE & NI registered with HMRC and monthly reporting of RTI and Pensions*	Y	Not informed				x		
78	Is payroll inhouse or external provider used?	Y	In-house		External	Glover & Co	x		

79	PAYE & NI payments spot checked - calculations	Y	Not informed	x		
80	Employers Allowance – Councils are not eligible – payroll system checked.	N/A		x		
81	Approval of salaries and increments minuted			x		
82	Approval of expense claims, - including checking claim accurately covers journeys made			x		
83	Minimum wage threshold met			x		
84	HR procedures and policies adopted / reviewed Disciplinary policy* Grievance policy* Sickness absence/Anti-bullying and harassment	Y	Disp min2409/8d 13052025.15ai Greiv min2409/8b 13052025.1ja	x		
85	Training policy and records for staff & Members	Y	Recommend Implement Policy & Records	x		
86	Probation review completed for new staff within probation period.	N/A		x		
87	Annual appraisals undertaken	Y	LMS min 22082025.03a CE min 22082025.03b	x		
88	Job description up to date / reviewed		Not informed	x		
89	Health and safety policy * (5 or more employees) Display Screen Equipment * PUWER / Manual Handling / COSHH		N/A	x		
90	Registered with The Pensions Regulator* Reference number Date of (Re)Declaration of Compliance (every 3 years)		Not informed	x		
91	Adequate Pension provision in place to meet statutory requirements https://www.gov.uk/employers-workplace-pensions-rules		LGPS	Tick	x	
			NEST	Tick		
			ERPF	Identify		
	• Automatic Enrolment for Staff*				x	
	• Opt-Out Evidenced*					

Year End Process		Y/N	Comments & recommendations	Risk		
				Low	Med	High
92	Accounting method correctly applied - Income and expenditure – mandatory over £200k for 3 years - Receipts and payments	Y	Receipts and Payments	x		
93	Bank statement opening and closing balances reconcile to cash book / ledger.	Y	Virgen & HSBC	x		
94	Robust audit trail evident			x		
95	Debtors and Creditors recorded (I&E accounting method only)			x		
96	Asset register updated for current and previous year balances	Y	Box 9 increase £ 3,451 ? Acc Pay @ £ 6,728.86 ? c59 Pay £ 4,295 ? Not informed see 48	x		
97	Borrowing – ensure appropriate DMO approval in place and full year accounting is accurate and checked against balance at 31 st March on DMO website. (TPG5.70) Arrangement fees are treated as administrative expenses in year of receipt.			x		
98	Lending - check if any lending has taken place and is accounted for			x		
99	Explanation of Variances completed			x		
99	Intermediate audit recommendations implemented			x		
100	Annual Accounting Statement rounding applied/adds up			x		
101	Trust Funds – ensure account filing responsibilities are up to date and not included in AGAR figures			x		
102	The council has ticked the appropriate box regarding trust funds ('no' where not all responsibilities discharged or N/A if not a sole managing trustee)			x		
103	Previous year 'Restatements' correctly identified			x		
104	Auditor's recommendations for completion of the Annual Governance Statement (if applicable) and narrative report needed to explain IA Annual Statement's 'No' entries.			x		

Transaction spot check (Sample test transactions such as largest payment, employee salaries, direct debit, S.137, VAT, Councillors payment, etc)

Check number	1	2	3	4	5	6
Ledger date						
Item / budget heading						
Reference / Cheque number						
Order minute reference						
Delivery evidence						
Payment minute reference						
Invoice value						
Minute value						
Payment value						
Statement value						
Timely payment						
VAT recorded						
S137 recorded in ledger						
S137 minuted						
Notes/ recommendations						

Appendix: Additional Areas for Audit (Council Specific)

	Play Areas & Open Spaces Frost Close PA / Silver St & High Burgage Jubilee Gardens	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
O1	Play equipment regularly checked	Y	Recorded Weekly	x		
O2	Annual safety check carried out by RPII accredited person	Y	Wicksteed min22082025.04	x		
O3	Tree surveys conducted	Y	Spent £ 2,400	x		
O4	Signs displayed ?				x	

End notes

High and medium risk items may lead to the internal auditor stating that the Council does not comply with one or more assertions on the AGAR form at the end of the financial year.

ⁱ **High risk** – these items should be dealt with as a **high priority** because they may affect one or more of the following – statutory and must be done, high financial risk which could reveal the council to losses, not compliant with Proper Practices in the Practitioners’ Guide, high risk of reputational damage, failure to comply may lead to penalties, prosecution or legal action.

Medium risk – these items need to be improved to meet one or more of the following - statutory requirements, support internal control, reduce the risk of financial loss and reputational damage, improve governance, improve compliance with proper practices in the Practitioners’ Guide, and to improve procedures that should be in place.

Low risk – these items are usually **best practice** to improve governance, internal control, transparency, efficiency and effectiveness.

*-Asterisked items are statutory requirements and should be in place where applicable.