



# Lincolnshire Association of Local Councils

## Internal Audit Checklist 2025/26

<b>Name of Parish or Town Council</b>	Chapel St Leonards Parish Council		
<b>Parish Council website</b>	<a href="https://chapel-st-leonards.parish.lincolnshire.gov.uk/">https://chapel-st-leonards.parish.lincolnshire.gov.uk/</a>		
<b>Name of internal auditor</b>	Danielle Onyskiw		
<b>Date of audit</b>	29 <sup>th</sup> May 2026		
<b>Type of audit</b>	Intermediate		Year-end (including AGAR) ✓
<b>Council contact information</b>	<b>Name</b>	<b>Email</b>	
<b>Clerk</b>	Valerie Worley	<a href="mailto:properofficer@chapelparishcouncil.gov.uk">properofficer@chapelparishcouncil.gov.uk</a>	
<b>RFO* if different</b>	N/A	As above	
<b>Chairman*</b>	Cllr Charles Jude	<a href="mailto:chair@chapelparishcouncil.gov.uk">chair@chapelparishcouncil.gov.uk</a>	
<b>Electorate</b>	2855	<b>Total number of seats</b>	10
<b>Quorum</b>	4	<b>Number of seats filled at time of audit</b>	5
<b>Precept Demand 2025/26</b>	141,498.00	<b>Gross budgeted Income</b>	222,129.25
<b>Date of most recent audit</b>	December 2024 (intermediate)	<b>Gross budgeted Expenditure</b>	342,547.80
	<b>Tested?</b>	<b>Comments</b>	
<b>Has the internal auditor seen previous internal and external audit reports including the most recent? What were the main recommendations?</b>	Y	Previous Internal audit report seen - Reviewing of key documents - Adequately reporting of the Internal Audit - Improve the standard and proper process / practice of agendas and minutes No previous external report seen. Not published online.	
<b>Were the auditor reports and actions implemented? Have the actions appeared in the minutes? (SAPPP The Practitioners Guide para 5.99)</b>	Y	10 <sup>th</sup> March 2025 - Minutes (no reference numbers on the minutes) A copy of the Internal Audit report was given to each Councillor, resolved and accepted. No further evidence that the internal report or year-end report was considered properly by the parish Council. Minutes state the year end Internal and External Audit reports will be on the website by September. No evidence online. Some recommendations have been implemented as evidenced on the website and when visiting the Parish Council office.	

Key governance review		Tested?	Comments & recommendations	Risk <sup>i</sup>		
				Low	Med	High
1	Standing Orders* <i>(up to date 2025 version, tailored, reviewed and lawful)</i>	Y	Reviewed and adopted April 2025 Minute FC/10/04-25	✓		
2	Financial Regulations* <i>(up to date 2025 version, tailored, reviewed and lawful)</i>	Y	Reviewed and adopted April 2025 Minute FC/10/04-25	✓		
3	Terms of reference (committees / working groups) <i>(should contain - clear days' notice, quorum, delegated power or advisory, lawful, no individual councillors making decisions.)</i>	Y	Reviewed and adopted November 2025 Minute ref FC/12/11-25	✓		
4	Councillors' Code of Conduct* <i>(s.27 Localism Act 2011)</i>	Y	Reviewed and adopted April 2025 Standing orders (14) FC/10/04-25	✓		
5	Complaints procedure* (tailored and reviewed)	Y	Evidenced online – Reviewed and adopted minute ref FC/12/11-25 – published online	✓		
6	General Power of Competence <i>(decision compliant with S.1-8 Localism Act 2011 and 'The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012').</i> <ul style="list-style-type: none"> <li>• <i>Date and minute reference GPOC adopted</i></li> <li>• <i>Qualified Clerk (CiLCA 2015 or later or Level 4 Community Governance or higher qualifications seen)</i></li> <li>• <i>Two-thirds elected councillors at the time of adoption during the current cycle.</i></li> </ul>	Y	Not applicable at the time of audit, not enough elected members	✓		
7	Arrangement for inspection of public records adequate* <i>(Announcement at least one day after parish council approval, announcement 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).</i>	Y	Evidenced online Minute FC/08/06-25 Included first 10 working days in July	✓		
8	External audit report published by 30 Sept on the council website <i>(not applicable to councils validly certified as 'Exempt').* (TPG para 5.81- 5.84 also see guidance notes on front of applicable AGAR form)</i>	Y	Evidenced. It is recommended that all published audit documents are easily accessible on the main page website	✓		

Transparency		Tested?	Comments & recommendations	Risk		
				Low	Med	High
9	End of year accounts published by 1 July*	Y	Evidenced	✓		
10	Annual Governance statement published by 1 July* Correctly claimed exemption from audit (if relevant)	Y	Evidenced	✓		
11	Documents listed on front page of AGAR form published as specified.	Y	Evidenced	✓		
12	Agendas and meeting papers published with three clear days' notice for parish/ town council meetings*	Y	Evidenced online for Full Council and committees	✓		
13	Past 5 years of annual returns available online*	Y	2020-2021 online and 2025 – nothing in-between		✓	✓
14	Asset register published by 1 July*	Y	Reviewed & approved at Full Council 10/11/25 Minute Ref FC/12/11-25 (17)	✓		
<b>ICO Model Publication Scheme expected requirements:</b>						
15	All items of expenditure above £100 published by 1 July (over £500 for larger Councils)	Y	Evidenced online	✓		
16	Councillor responsibilities published by 1 July	Y	Reviewed & approved at Full Council 10/11/25 Minute Ref FC/12/11-25 (3)	✓		
17	Draft minutes published within one month of the meeting	Y	Evidenced online	✓		
<b>Councils over £200K turnover:</b>						
18	Senior officer salaries published*	Y	Not published			✓
19	Data on issues important to local people ( <i>eg. subsidised trade union activity, projects, parking, grants</i> )*	Y	Evidenced online (grants, parking and project information shown in published minutes)	✓		
20	Contract/ procurement information over £5,000 published*	Y	No information published on the website Grass cutting tender published	✓		✓

Accounting		Tested?	Comments & recommendations	Risk		
				Low	Med	High
21	Cashbook or the accounting system maintained and up to date	Y	Evidenced on file	✓		
22	Arithmetically correct (checks / balance)	Y	Evidenced on file	✓		
23	Evidence of internal control ( <i>compliant with Standing Orders and Financial Regulations and TPG 1.14-1.21</i> )	Y	Evidenced on file	✓		
24	VAT* • evidence of recording • evidence of reclaiming	Y	Up to date On file	✓		
25	All payments supported by authorised, minuted decisions and invoices	Y	Approved at meetings and evidenced in minutes	✓		
26	s.137* ( <i>last resort power for non-GPC councils</i> ) • Recorded separately within accounts • Within legal threshold limits for the current year • Spend in accordance with legislation	Y Y Y	Recorded separately Within the threshold Chairmans allowance listed incorrectly under S137	✓ ✓		✓
27	Payments made in accordance with Financial Regulations • Cheques • Online banking • BACS • Direct Debit • Standing Orders • Credit or debit cards • Other payments	Y	Evidenced – files, invoices and supporting documentation	✓		
28	If Investments/ funds/ cash/ total over £100,000 an Investment Strategy MUST have been adopted and ensure long-term investments for 12+ months are recorded in the Asset and Long-term Investment Register and the purchase/investment and receipts/sales are accounted for as set out in the TPG. ( <i>TPG 2.26-2.29, Section 4 Item H &amp; 5.17, 5.29-30, 5.174-5.177, 5.185-5.190</i> ). An Investment Strategy is recommended for sums held below £100,000	N	N/A	-	-	-

Budget		Tested?	Comments & recommendations	Risk		
				Low	Med	High
29	Annual budget income and expenditure amounts in support of precept approved by full council and minuted* (TPG 1.8, Section 4 Table D, 5.25-5.28)	Y	No evidence online in minutes		✓	✓
30	Precept amount properly minuted by full council* (TPG Section 4 Table item D)	Y	Minute FC/07/01-25 but no amount stated		✓	✓
31	General and earmarked reserves reviewed and sufficient (TPG 1.13, 2.10-11, 4.21 Table D, 5.31-5.39, 5.208)	Y	No evidence online		✓	✓
32	Budget is monitored regularly with variances reported to council in line with Financial Regulations. Variances from budget are explained.	Y	Evidenced in minutes	✓		

Income control		Tested?	Comments & recommendations	Risk		
				Low	Med	High
33	Income properly recorded and banked promptly	Y	Evidenced cashbook / Cash & cheques recorded and put straight into the bank	✓		
34	Precept income received in bank account.	Y	Evidenced on bank statement	✓		
35	Scale of fees reviewed regularly, and fees and charges accurately applied.	Y	Evidenced and reviewed bi-annually	✓		
36	Aged debt analysis maintained and appropriate recovery procedures in place to recover arrears/ debts (TPG 5.46-5.48)	Y	N/A	-	-	-
37	VAT applied accurately to transactions and accounted for. (TPG Section 4 Table Item E)	Y	Evidenced on files	✓		
38	Effective security of cash and receiving cash from transactions	Y	Only deals with a small amount of cash and once received, banked immediately	✓		
39	Effective security of card receipts transactions	Y	n/a no card machine in the office	-	-	-

Bank reconciliation		Tested?	Comments & recommendations	Risk		
				Low	Med	High
40	Regular bank balances minuted and bank statement reconciliation and signed off by members and minuted. (TPG 1.10, 2.25)	Y	Evidenced – website	✓		
41	Balancing entries (adjustments) explained	Y	None	✓		
42	Bank mandate up-to-date -Evidence of signatories being reviewed and minuted -Sufficient signatories to enable banking business to be continuously available without delays. (TPG 1.15.5)	Y Y	Evidenced in various minutes Signatories updated throughout changing of Cllrs, evidenced in minutes	✓ ✓		

Petty cash		Tested?	Comments & recommendations	Risk		
				Low	Med	High
43	Petty cash account used/authorised	N	No petty cash used	-	-	-
44	Petty cash spending supported by VAT receipt(s)	N		-	-	-
45	Petty cash reported to Council	N		-	-	-
46	Petty cash float reconciled/reimbursed	N		-	-	-

Asset control		Tested?	Comments & recommendations	Risk		
				Low	Med	High
47	Register of assets and long-term investments* <ul style="list-style-type: none"> <li>Exists</li> <li>Up to date and complete</li> <li>Published</li> <li>Review (at least annually) has been minuted (TPG Section 4 Table item H, 5.57-5.70)</li> </ul>	Y Y Y Y	Reviewed 10/11/25 Minute FC/12/11-25 Published on the website	✓		
48	Any loans to organisations, groups and other parties accurately recorded in the register.	Y	None	✓		
49	Land and property registered with HM Land Registry. <a href="https://www.gov.uk/government/publications/registering-local-authority-land-and-property-with-hm-land-registry/register-local-authority-land-and-property">https://www.gov.uk/government/publications/registering-local-authority-land-and-property-with-hm-land-registry/register-local-authority-land-and-property</a>	Y	Clerk to follow up		✓	



<b>57</b>	Evidence of unusual activity from minutes	Y	None evidenced	✓		
<b>58</b>	Back up of files adequate	Y	Evidenced in the office, hard copies and electronic	✓		
<b>59</b>	Storage of files (paper and electronic) adequate	Y	Fireproof cabinets and locked electronic folders	✓		

General		Tested?	Comments & recommendations	Risk		
				Low	Med	High
<b>60</b>	Local Council Award Scheme applicable? <ul style="list-style-type: none"> <li>• Foundation</li> <li>• Quality</li> <li>• Quality Gold</li> </ul>	Y	Clerk unaware Details to be sent through	-	-	-
	Would this Council be a suitable candidate if they have not achieved the Award Scheme before now?	Y	Yes, details to be sent			

Proper Process / Practice		Tested?	Comments & recommendations	Risk		
				Low	Med	High
<b>61</b>	List of Members' interests* <ul style="list-style-type: none"> <li>• displayed on council website /link to District Council</li> <li>• reviewed regularly (<i>Members have a statutory requirement to complete and report changes within 28 days of change</i>)</li> <li>• Interests declared in meetings and members follow Standing Orders and Code of Conduct</li> <li>• Dispensations approved as set out in Standing Orders and minuted.</li> </ul>	Y	Link to ELDC register on interests on the website New Councillor DPI to be updated	✓		
		Y	Evidenced in minutes	✓		
		Y	Evidenced in minutes	✓		
<b>62</b>	Declarations of Acceptance of Office* <ul style="list-style-type: none"> <li>• Councillor (after election/ co-option)</li> <li>• Chair (at least annually)</li> </ul>	Y	Evidenced on file	✓		
<b>63</b>	Co-options (after eligibility and disqualification checks) approved by council by a vote, minuted and according to policy	Y	Evidenced in minutes	✓		
<b>64</b>	Agenda documents lawful and published*	Y	Evidenced online	✓		

65	<p>Minutes lawful and published/ hard copy signed*</p> <ul style="list-style-type: none"> <li>- Apologies noted or resolved to be accepted?</li> <li>- A member absent for 6 months handled correctly?</li> <li>- Minutes sequential?</li> <li>- Members present and not present recorded</li> <li>- Interests correctly minuted and members leave room in accordance with Code of Conduct and Standing Orders (Ss27-33 Localism Act 2011)</li> <li>- Dispensations applied for and granted in accordance with Standing Orders (S.33 Localism Act 2011)</li> <li>- Resolutions are minuted and stated with clarity and the applicable legal power included.</li> </ul>	<p>Y Y Y Y Y  Y  Y</p>	<p>Apologies noted on minutes Evidenced in minutes Evidenced in minutes Evidenced in minutes Interests minuted no evidence of members leaving the room – minutes taken as true record  Not evidenced – minutes taken as true record  Resolutions minuted</p>	<p>✓ ✓ ✓ ✓ ✓  ✓  ✓</p>		
66	<p>Confidential items correctly used and resolutions minuted and published <i>Public Bodies (Admission to Meetings) Act 1960 S.1(2)</i></p>	<p>Y</p>	<p>Minutes don't record resolutions to move into closed session</p>	<p>✓</p>		
67	<p>Purchase order system used/correct</p>	<p>Y</p>	<p>Evidenced</p>	<p>✓</p>		
68	<p>Purchasing authorised in line with Financial Regulations / Standing Orders limits and the Procurement Act 2023 and Procurement Regulations 2024 requirements</p> <ul style="list-style-type: none"> <li>- Choice of procurement method correct for the procurement</li> <li>- For £30,000+(inc VAT) contracts published on 'Find a Tender'</li> <li>- For £5,000 - £29,999 recommended to publish on 'Find a Tender'</li> <li>- Contract decisions issued and published</li> <li>- 30-day payment terms apply to all contracts</li> <li>- Publish 6-monthly performance to pay within 30-days</li> </ul>	<p>Y</p>	<p>Evidenced on files</p>	<p>✓</p>		
69	<p>Delegation to officers or committees</p> <ul style="list-style-type: none"> <li>• Lawful delegation (to an officer, committee or joint committee but an individual councillor does <b>not</b> have decision-making powers – S.101 Local Government Act 1972)</li> <li>• Limits set out in financial regulations and / or standing orders or policies or schemes of delegation;</li> <li>• adhered to;</li> <li>• reported adequately</li> </ul>	<p>Y</p>	<p>Evidenced online and on file</p>	<p>✓</p>		

70	Annual publication of Members Allowances, Subsistence and Travel expenses paid in the financial year within 14 days of 31 <sup>st</sup> March where practicable. (Local Authorities (Members' Allowances) (England) Regulations 2003 regulation 31)	Y	No Allowance for Councillors  Chairmans allowance on scribe (on as s.137 should be s.15(5) LGA 1972)	✓	✓	
71	Any Members' Basic Allowances are paid in accordance with the District/Borough Council - approved rates for that Parish/ Town Council and the HMRC PAYE rules applied to Members Allowances before payment. Any subsistence and travel allowances paid are in accordance with the Parish/Town Council's own adopted policies.	N/A		-	-	-

Payroll & HR		Tested?	Comments & recommendations	Risk		
				Low	Med	High
72	Employee posts properly approved/ recorded/ correct job descriptions in place for each post holder and amendments are confirmed by letter. <ul style="list-style-type: none"> <li>• Proper Officer (Clerk)</li> <li>• RFO</li> <li>• Deputy Clerk</li> <li>• Admin assistant</li> <li>• Site staff/ Grounds workers <ul style="list-style-type: none"> <li>• Other</li> </ul> </li> </ul>	Y	Evidenced on file	✓		
73	Public sector IR35 rules applied where applicable <a href="https://www.gov.uk/guidance/off-payroll-working-for-clients">https://www.gov.uk/guidance/off-payroll-working-for-clients</a>	Y	Evidenced on file	✓		
74	Right to work checks for employees completed and on file <a href="https://www.gov.uk/check-job-applicant-right-to-work">https://www.gov.uk/check-job-applicant-right-to-work</a>	Y	Evidenced on file	✓		
75	Written statement of particulars for all staff from day one (April 2020 onwards) <a href="https://www.gov.uk/employment-contracts-and-conditions/written-statement-of-employment-particulars">https://www.gov.uk/employment-contracts-and-conditions/written-statement-of-employment-particulars</a> and amendments to contracts confirmed in writing and minuted*	Y	Evidenced – sample check	✓		

76	Proper procedures for payroll, PAYE & NI registered with HMRC and monthly reporting of RTI and Pensions*	Y	Tax, NI, Pension evidence				✓		
77	Is payroll inhouse or external provider used?		In-house	✓	External				
78	PAYE & NI payments spot checked - calculations	Y	Evidenced on file				✓		
79	Employers Allowance – Councils are not eligible – payroll system checked.	Y	n/a				✓		
80	Approval of salaries, annual inflationary increases and increments minuted	Y	Evidenced in minutes PC/05/06-25				✓		
81	Approval of expense claims	Y	None				✓		
82	Minimum wage threshold met	Y	Evidenced on file – staff paid on NJC scale				✓		
83	HR procedures and policies adopted / reviewed	Y	Evidenced minuted FC/12/11/25				✓		
84	Training policy and record staff /elected Members	Y	Not evidenced – no policies in place					✓	
85	Probation review completed for new staff within probation period.	Y	None needed New staff member just started, review to be done at 13 weeks				✓		
86	Annual appraisals undertaken	Y	Evidenced on file				✓		
87	Job description up to date / reviewed	Y	Evidenced on file				✓		
88	Health and safety of staff workstation & PC equipment undertaken * • <a href="#">Display Screen Equipment</a>	Y	Not evidenced. Clerk to follow up					✓	
89	Registered with The Pensions Regulator* Reference number Date of (Re)Declaration of Compliance (every 3 years)	Y	Evidenced on file – Clerk to examine review date				✓		
90	Adequate Pension provision in place to meet statutory requirements  <a href="https://www.gov.uk/employers-workplace-pensions-rules">https://www.gov.uk/employers-workplace-pensions-rules</a>		LGPS			✓			
			NEST		✓				
			Other		Identify				
	• Automatic Enrolment for Staff*		Y	✓	N		✓		
	• Opt-Out Evidenced*		Y	n/a	N	n/a			

Information and data compliance		Tested?	Comments & recommendations	Risk		
				Low	Med	High
91	Registered with Information Commissioner's Office <i>(if relevant)</i>	Y	Registration no. Z2723760	✓		
92	Council-owned email address account in place (either .gov.uk or .org.uk format) <i>(TPG 1.47)</i>	Y	.gov.uk email addresses used	✓		
93	Website Accessibility Statement reviewed and published online* <a href="https://www.gov.uk/guidance/accessibility-requirements-for-public-sector-websites-and-apps">https://www.gov.uk/guidance/accessibility-requirements-for-public-sector-websites-and-apps</a>	Y	Evidenced online but email contact needs updating – last reviewed 06/07/2020		✓	
94	GDPR/ Data Protection Act policies and procedures in place* <ul style="list-style-type: none"> <li>Record Retention Schedule</li> <li>Data Breach Assessment</li> <li>Privacy Policy</li> <li>Process for dealing with a Subject Access Request</li> <li>Security Compliance Checklist ....</li> </ul>	Y Y Y Y	Evidenced online Evidenced online Evidenced online Evidenced online	✓ ✓ ✓ ✓		
95	Publication scheme (ICO model template adopted) <i>(up to date, tailored, reviewed and lawful)</i> and published on the council website.* (Modifications from the ICO template must have had ICO approval.) <i>(Ss19-20 FOIA 2000)</i> Has the Council complied with publishing the information specified in its Publication scheme?	Y	Approved & Reviewed at Full Council 10/11/25 Minute FC/12/11-25	✓		
96	Compliant with the relevant Transparency Code (if applicable)?	N/A		-	-	-
97	IT Policy adopted	Y	Not evidenced		✓	

## 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	16.10.25	30.11.25	24.12.25	28.01.26	18.02.26	09.03.26
Item / budget heading	Robert Aldrich	IPS	Personal Advice Solutions Ltd	ELDC	MHP Electrical	MKM
Reference / Cheque number	FPO	FPO	SO	FPO	FPO	FPO
Was purchase approved prior to ordering? Order minute reference	Y	Y	Y	Y	Y	Y
Any evidence the purchase was delivered? Delivery evidence	Y	Y	Y	Y	Y	Y
When was the payment approved? Payment minute reference	Y	Y	Y	Y	Y	Y
Is the bill the same as ordered? Invoice value	Y	Y	Y	Y	Y	Y
Is the payment approval minuted? Minute value	1342.35	406.32	120.00	1890.97	13104.00	480.36
Is the payment approved matching? Payment value	Y	Y	Y	Y	Y	Y
Does the bank statement value match amount approved? Statement value	Y	Y	Y	Y	Y	y
Is it within 30 days? Timely payment	Y	Y	Y	Y	Y	Y
Has the VAT been recorded accurately in the accounts? VAT recorded	N/A	67.72	20.00	315.16	2184.00	80.06
Has a lawful power been identified? S137 recorded in ledger	-	-	-	-	-	-
Notes/ recommendations	-	-	-	-	-	-

Year End Process		Y/N	Comments & recommendations	Risk		
				Low	Med	High
98	Accounting method correctly applied <ul style="list-style-type: none"> <li>Income and expenditure – mandatory over £200k for 3 years</li> <li>Receipts and payments</li> </ul>	Y	Evidenced in files	✓		
99	Bank statement opening and closing balances reconcile to cash book / ledger.	Y	Evidenced in files	✓		
100	Robust audit trail evident	Y	Evidenced in files but not published online	✓		
101	Debtors and Creditors recorded (I&E accounting method only)	Y	Evidenced	✓		
102	Asset register updated for current and previous year balances	Y	Evidenced	✓		
103	Borrowing – ensure appropriate DMO approval in place and full year accounting is accurate and checked against balance at 31 <sup>st</sup> March on DMO website. (TPG5.70) <i>Arrangement fees are treated as administrative expenses in year of receipt.</i>	Y	N/A – none during 2025/26	-	-	-
104	Lending <i>-check if any lending has taken place and is accounted for as specified in TPG.</i>	Y	N/A – none during 2025/26	-	-	-
105	Explanation of Variances completed in sufficient detail	Y	Evidenced on files	✓		
106	Intermediate audit recommendations implemented	Y	Some recommendations implemented, internal audit carried out Early May 2026, recommendations to be implemented during 2026/27	✓		
107	Annual Accounting Statement rounding applied/adds up	Y	Evidenced	✓		
108	Trust Funds – ensure account filing responsibilities are up to date and not included in AGAR figures	Y	N/A	-	-	-
109	Previous year 'Restatements' correctly identified	Y	There were none	-	-	-
110	Auditor's recommendations for completion of the Annual Governance Statement (if applicable) and narrative report needed to explain IA Annual Statement's 'No' entries.	Y	Narrative report completed		✓	✓

## Appendix: Additional Areas for Audit (Council Specific)

	Allotments	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
A1	Income for allotment rentals balance	N	n/a	-	-	-
A2	Fees charged in accordance with approved rates	N	n/a	-	-	-
A3	Up to date occupancy details kept and securely retained	N	n/a	-	-	-
A4	Agreements/licences issued to all plot holders	N	n/a	-	-	-
A5	Other	N	n/a	-	-	-

	Burials	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
B1	Cemetery accounts balance	Y	Recorded in main back account	✓	✓	
B2	Fees charged in accordance with approved rates	Y	Evidenced online and file	✓		
B3	All interred ashes have certificates of cremation*	Y	Evidenced on file	✓		
B4	Permits properly documented and stored*	Y	Evidenced on file	✓		
B5	Cemetery regulations adopted and up to date	Y	Evidenced on file	✓		
B6	Registers of burials and purchased graves completed correctly and stored safely*	Y	Filed in fireproof cabinets	✓		
B7	Burial certificates issued correctly	Y	Evidenced on file	✓		
B8	Green slips returned appropriately to Registrar	Y	Evidenced	✓		
B9	Legible cemetery burial plan up to date* • backed up if appropriate	Y	Evidenced	✓		
B10	Business rates exemptions correctly applied	N	n/a	-	-	-

	Charities	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
C1	Accounted for separately	N	n/a	-	-	-
C2	Independently audited*	N	n/a	-	-	-
C3	Returns filed within legal time limits*	N	n/a	-	-	-

	Buildings and premises	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
<b>Note</b>	<i>Premises licence. Fire checks, electrical checks, First Aid, Insurance valuations, PRS, Water checks, Fire alarms, COSHH, gas inspections, Employer liability and PLI, Fidelity. DEC certificate Use HSE checklist or similar <a href="https://www.hse.gov.uk/voluntary/work-types/village-and-community-halls.htm">https://www.hse.gov.uk/voluntary/work-types/village-and-community-halls.htm</a> Is the ownership /lease title registered with Land Registry?</i>		Checks done Clerk to forward- - COSHH certificates - Water checks - Hard wire certificates - Fire alarm tests		✓	✓
<b>Cb1</b>						
<b>Cb2</b>						
<b>Cb3</b>						

	Markets	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
<b>M1</b>	Income for stall hire balances	N	n/a	-	-	-
<b>M2</b>	Fees charged in accordance with approved rates	N	n/a	-	-	-
<b>M3</b>	Up to date occupancy details kept and securely retained	N	n/a	-	-	-
<b>M4</b>	Statutory records kept / stored safely	N	n/a	-	-	-
<b>M5</b>	Agreements/licences issued to all stall holders	N	n/a	-	-	-
<b>M6</b>	Other	N	n/a	-	-	-

	Other	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
<b>O1</b>						

#### Endnotes

**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.**

<sup>1</sup> **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.