

## List of questions to help the Internal Auditor for Shipton on Cherwell Parish Council

1. Working Documents			
Questions	Answers	IA Comment	Date of check
Please provide Standing Orders (or link to website) and date of adoption	<a href="mailto:URL?email=">URL? email:</a> <a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/11/April-2022-Model-Standing-Orders-2018-England-Version-two-1.pdf">https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/11/April-2022-Model-Standing-Orders-2018-England-Version-two-1.pdf</a>	√	17/04/2024
	Date: Ref: 16/23 – 14th November 2023		
Please provide Financial Regulations (or link to website) and date of adoption	<a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/09/Financial-Regulations-2.pdf">https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/09/Financial-Regulations-2.pdf</a>	√	17/04/2024
	Date: Ref: 15/23 – September 2023		
Please provide a website link to your Minutes and Agenda	<a href="https://www.shiptononcherwellthrupp-pc.org.uk/the-parish-council/agendas-and-minutes/">URL:</a> <a href="https://www.shiptononcherwellthrupp-pc.org.uk/the-parish-council/agendas-and-minutes/">https://www.shiptononcherwellthrupp-pc.org.uk/the-parish-council/agendas-and-minutes/</a>	√	17/04/2024
Please provide Minute reference when your Code of Conduct was adopted	<a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/11/Ref-16-23-Nov-Minutes-DRAFT.pdf">Minute Ref / Date: 14th November 2023</a> <a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/11/Ref-16-23-Nov-Minutes-DRAFT.pdf">https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/11/Ref-16-23-Nov-Minutes-DRAFT.pdf</a>	Still in draft - would be good to update as these have been approved.	17/04/2024

2. Budgetary Controls and Administration			
Questions	Answers	IA Comment	Date of check
Do you run a spreadsheet or an accounts package? If a package – which?	Excel	√	17/04/2024
Did the 23/24 Precept requirement stem from the budget process?	Yes		17/04/2024
What is the Precept for the 23/24 financial year?	£8,400.00 <a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/11/Ref-16-23-Nov-Minutes-DRAFT.pdf">https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/11/Ref-16-23-Nov-Minutes-DRAFT.pdf</a>	√	17/04/2024
Was the 23/24 budget adopted and minuted (please give date and Minute reference)	Date: 11th January 2022		17/04/2024
	Minute Ref: 16/23 -14th November 2023 <a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/11/Ref-16-23-Nov-Minutes-DRAFT.pdf">https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/11/Ref-16-23-Nov-Minutes-DRAFT.pdf</a>		
What is the 23/24 overall budget?	<b>£11,628.00</b>	√	17/04/2024
Does the PC regularly compare the actual income and expenditure to the budget?	Yes – at every full Parish Council meeting <a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/09/Budget-Monitoring-for-Sept-2023.pdf">https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/09/Budget-Monitoring-for-Sept-2023.pdf</a> - Sample of a report	√	17/04/2024

Questions	Answers	IA Comment	Date of check
Please provide links to examples	URL: <a href="https://www.shiptononcherwellthrupp-pc.org.uk/the-parish-council/finance/">https://www.shiptononcherwellthrupp-pc.org.uk/the-parish-council/finance/</a>		17/04/2024
Do you have Reserves and publish a list of them?	Yes - <a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/05/Reserves-Policy-2023-24.pdf">https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/05/Reserves-Policy-2023-24.pdf</a>	√	17/04/2024
Do you have a Reserves Policy?	Yes - <a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/05/Reserves-Policy-2023-24.pdf">https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/05/Reserves-Policy-2023-24.pdf</a>	√	17/04/2024
What is the limit for your S137 amount (if not adopted GPC) and the total amount available	£9.93 (23/24)£2,998.86	√	17/04/2024
Has the General Power of Competence been adopted, and if so please provide a Minute reference/qualifications	No	Training at Cilca level through SLCC planned.	17/04/2024
Is there a separate column / budget for S137 payments (if no GPC)	Yes	√	17/04/2024
Please provide grant awarding policy if you have one	URL: Don't have one	Noted	17/04/2024
Please confirm your Electorate at last available data – may need this updating in due course	302	√	17/04/2024
Do you have petty cash?	N/A	N/A	17/04/2024
If you do have petty cash, what is the average level?	N/A	N/A	17/04/2024
Do you have a procedure for handling general cash receipts / income?	No - N/A	√	17/04/2024
Is all expenditure supported by VAT invoices if applicable?	Yes	√	17/04/2024
Is the VAT reclaim made regularly?	Dates: Yes OCT 2023 – reported at Full PC meeting on Finance report <a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/11/Finance-Report-Ref-16-23-Nov.pdf">https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/11/Finance-Report-Ref-16-23-Nov.pdf</a>	Annually which is fine with the expenditure levels.	17/04/2024
Are all payments agreed and minuted?	Yes – Finance tab for all reports <a href="https://www.shiptononcherwellthrupp-pc.org.uk/the-parish-council/finance/">https://www.shiptononcherwellthrupp-pc.org.uk/the-parish-council/finance/</a>		

Questions	Answers	IA Comment	Date of check
I will need to see invoices and approvals, including Minute references in due course	Minutes tab for all reports <a href="https://www.shiptononcherwellthrupp-pc.org.uk/the-parish-council/agendas-and-minutes/#top">https://www.shiptononcherwellthrupp-pc.org.uk/the-parish-council/agendas-and-minutes/#top</a>	√	17/04/2024
Is the bank reconciliation done monthly?	Yes	√	17/04/2024
Does the PC have a Public Works and Loans Board loan?	No	N/A	17/04/2024

3. Risk Management			
Questions	Answers	IA Comment	Date of Check
<b>Insurance</b>			
Insurance – what is the date of the PC’s renewal?	Date: 1st April 2023 – 31st March 2024	√	17/04/2024
Was it reviewed in 2023-24, both in terms of cover and provider?	No	√	17/04/2024
If yes – when?	N/A	√	17/04/2024
Do you have a three-year long-term agreement)?	Yes	√	17/04/2024
If yes – when is it due for review?	Date: 2024	√	17/04/2024
What is the level of the Fidelity Guarantee (also known as ‘employee dishonesty’ in the insurance	£25,000	√	17/04/2024
How much is your Public Liability cover?	£10,000,000.00	√	17/04/2024
How much is your Employers’ Liability cover?	£25,000.00	Recommend - The council review this and bring onto line with Principal Authority guidance - £10m and this is what is staed on	17/04/2024
<b>Risk Assessment</b>			
What is the date of the review of the Parish Risk Assessment for 23/24?	Date: Ref: 16/23 14th November 2023 Asset-Risk-Assessment-Check-List-completed-November-2023.pdf (shiptononcherwellthrupp-pc.org.uk)	√	17/04/2024
Please provide either the Policy or a website link to the policy	URL / email: <a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/09/Asset-Risk-Assessment-List-2023-24-1.pdf">https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/09/Asset-Risk-Assessment-List-2023-24-1.pdf</a>	√	17/04/2024
<b>Assets</b>			

Questions	Answers	IA Comment	Date of check
Is the Asset Register up to date?	Yes – Reported in Minutes of Section 8.8 <a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/11/Ref-16-23-Nov-Minutes-DRAFT.pdf">https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/11/Ref-16-23-Nov-Minutes-DRAFT.pdf</a>	√	07/05/2024
Is your Asset Register published on your website?	Yes - <a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/09/Asset-Risk-Assessment-2023-24-1.pdf">https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/09/Asset-Risk-Assessment-2023-24-1.pdf</a>	√	07/05/2024
Has the PC bought any assets (such as dog bins, grit bins or other items) this year to add to the list?	Yes	√	07/05/2024
Has the PC removed any assets this year?	No	√	07/05/2024
Does the PC have any land and buildings included in the assets?	Yes	√	07/05/2024
Are the land and building assets (including any Land Registry numbers) published?	Yes	√	07/05/2024
Have the Parish Assets been inspected for risk and minuted?	Date of inspection: November 2023  Minute ref: Section 8.8 – 14th November 2023 <a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/11/Ref-16-23-Nov-Minutes-DRAFT.pdf">https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/11/Ref-16-23-Nov-Minutes-DRAFT.pdf</a>	√	07/05/2024
<b>Banking</b>			
Is the 'two Councillor signature' rule applied to payments including internet banking?	Yes	√	07/05/2024
How many cheque signatories do you have – is your bank mandate up-to-date?	Mnumber of signatories: 3	√	07/05/2024
	Bank Mandate? Yes	√	07/05/2024
If you use electronic banking, do you have a payment procedure?	Yes – At the moment using Cheques just changed bank to Lloyds and applied for online banking	N/A	07/05/2024
If you have a PC credit / debit card, do you have a procedure for use?	No	N/A	07/05/2024
<b>Document Storage</b>			
Is all your electronic data backed up, and if so where?	Yes (Procedure not disclosed)	√	07/05/2024
Do you have storage provision for physical records?	Yes – Shipton Village Hall – everyday paperwork at my house	√	07/05/2024
Where are your Minutes stored?	22, Exeter Road, Kidlington, OX5 2DY	Has the council considered sending historic minutes to the OHC Archive?	07/05/2024

Questions	Answers	IA Comment	Date of check
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4. Payroll			
Questions	Answers	IA Comment	Date of check
Do all staff have a contract of employment?	Yes – Completed just for myself	√	07/05/2024
In order to comply with Council insurance, were references taken up when the Clerk was employed? NB (this is the Council's responsibility, not the Clerk's)	Yes – Verbal Kidlington Parish Council Clerk Clerk prior	√	07/05/2024
Has the Council registered as an employer with HMRC and have PAYE / NIC been properly dealt with?	Yes - with T P Jones	√	07/05/2024
Is Minimum Wage paid?	Yes	√	07/05/2024
Does the Council do a regular staff appraisal?	Yes if yes: when? Completed this when agree to Staffing committee – 17th January	√	07/05/2024
Has the PC agreed to Councillor allowances?	No	N/A	07/05/2024
If yes, have they been properly authorised and controlled (including informing HMRC?)	N/A	N/A	07/05/2024
Has a Pension been offered and the relevant records made to the Pension Regulator?	No	Registered with Pensions Regulator?	07/05/2024

5. Year End Procedures			
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Questions	Answers	IA Comment	Date of check
Questions	Answers	IA Comment	Date of Check
Please supply (electronically) the bank statements and associated invoices/credit notes/pay slips etc for the months of June, July and December 2023. One copy of a VAT return (if applicable)	Invoices, VAT return, bank statements supplied.	Checked	07/05/2024
Did the PC consider the 2022-23-year end accounts (Accounting Statements), did the Chairman sign them off at a meeting and was it minuted? (Minute ref please)	Accounts considered: <b>Yes</b> Chairman signed: <b>Yes</b> Minute ref: 13/23 – 9th May 2023 Section 10 – 10.9 <a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/07/Ref-13-23-May-Minutes-DRAFT.pdf">https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/07/Ref-13-23-May-Minutes-DRAFT.pdf</a>	Draft minutes - check	07/05/2024
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: 13/23 – 9 <sup>th</sup> May URL: <a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/05/Annual-Governance-Statement.pdf">https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/05/Annual-Governance-Statement.pdf</a>	√	07/05/2024
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: 13/23 – 9 <sup>th</sup> May URL: <a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/05/Certificate-of-Exemption.pdf">https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/05/Certificate-of-Exemption.pdf</a>	√	07/05/2024
Please provide your previous (22-23) Internal Audit report if you have one	Report included? <b>Yes</b>	On website and I have a copy as did internal audit in 2022-23	07/05/2024
Did the PC review the effectiveness of the 22-23 Internal Audit?	Yes – Action Plan put together after the Audit - still have a couple of things to complete Minute Ref: 07/22 <a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2022/05/07-22-May-Minutes-DRAFT.pdf">https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2022/05/07-22-May-Minutes-DRAFT.pdf</a>	√	07/05/2024
Has the 22-23 Internal Audit section of the AGAR been published on the website?	Yes URL: <a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/05/Shipton-On-Cherwell-Audit-Letter-2022-23.pdf">https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/05/Shipton-On-Cherwell-Audit-Letter-2022-23.pdf</a> <a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/05/Annual-Internal-Audit-Report.pdf">https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/05/Annual-Internal-Audit-Report.pdf</a>	√	07/05/2024
Has the 22-23 External Audit section of the AGAR been published on the website?	<b>Yes</b> URL: <a href="https://www.shiptononcherwellthrupp-pc.org.uk/the-parish-council/end-of-year-accounts/">https://www.shiptononcherwellthrupp-pc.org.uk/the-parish-council/end-of-year-accounts/</a>	The authority certified itself as Exempt for 2022-23 as the Precept/budget was under £25,000.	07/05/2024

Questions	Answers	IA Comment	Date of check
Has action been taken on the 22-23 External Audit report (if applicable)?	<a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/08/Ref-14-23-July-Minutes-DRAFT.pdf">Yes – Section 7.1 on the minutes https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/08/Ref-14-23-July-Minutes-DRAFT.pdf</a>	√	07/05/2024
Have the significant variances for 2022-23 been published (website link)	Yes  URL: <a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/05/Shipton-Thrupp-Variance-Sheet-2022-23.pdf">https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/05/Shipton-Thrupp-Variance-Sheet-2022-23.pdf</a>	√	07/05/2024
Does the Parish comply with the Transparency Act (even if it is above the £25,000 threshold)	Yes	√	07/05/2024
If the PC has certified for Exemption from External Audit has the certificate been sent to the External Auditor by the due date and been published on the website (website link)	Yes  URL: <a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/05/Certificate-of-Exemption.pdf">https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/05/Certificate-of-Exemption.pdf</a>	Checked with Clerk that this had been done.	07/05/2024
Was the notice for the 2022-23 period for the exercise for the public rights published on noticeboard(s) / website?	Yes  URL: <a href="https://www.shiptononcherwellthrupp-pc.org.uk/the-parish-council/end-of-year-accounts/#top">https://www.shiptononcherwellthrupp-pc.org.uk/the-parish-council/end-of-year-accounts/#top</a>	Published but dates incorrect and states 31 March 2022 in body of notice.	07/05/2024

6. Other Matters and Procedures			
Questions	Answers	IA Comment	Date of Check
How many Councillors does the Council have?	6	√	07/05/2024
What is your Quorum?	3	√	07/05/2024
Is there an annual list of Councillors and their Council responsibilities available on the Parish Council	Yes URL: <a href="https://www.shiptononcherwellthrupp-pc.org.uk/the-parish-council/councillors/">https://www.shiptononcherwellthrupp-pc.org.uk/the-parish-council/councillors/</a>	Noted	07/05/2024
Where is the list of Members' Interests held?	Cherwell District Council	√	07/05/2024
Is this published on your website?	URL: <a href="https://www.shiptononcherwellthrupp-pc.org.uk/the-parish-council/councillors/">https://www.shiptononcherwellthrupp-pc.org.uk/the-parish-council/councillors/</a>	√	07/05/2024
Do you record declarations of members' interests?	Yes	√	07/05/2024

Questions	Answers	IA Comment	Date of check
Does the Parish Council have a training budget?	Yes – <a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/05/Draft-Budget-22-23.pdf">https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/05/Draft-Budget-22-23.pdf</a>	√	07/05/2024
Has the Clerk obtained ILCA or CiLCA (or above)?	Yes / No ILCA – Yes CILCA – in the middle of doing this	√	07/05/2024
Has the Clerk attended any training courses over the year?	Yes – End of year accounts, Code of Conduct, Elections, Cilca	√	07/05/2024
Have the Councillors attended any training courses over the year?	Yes – Code of Conduct	√	07/05/2024
Do you ensure that the agenda includes a summons to the Councillors, is signed by the Clerk and displayed 3 clear days before the meeting?	Yes	√	07/05/2024
Does the Clerk and all Councillors have Parish Council email addresses?	Yes – even the new Co-opted Councillors for Neighbourhood Plan	NALC is recommending that all councils go over to a 'gov.uk' domain and email for security purposes. It would be good to review this along with the Office 365/website.	07/05/2024
Is the PC registered with the ICO?	Yes	√	07/05/2024
Has the Council implemented GDPR policies? If yes, please include a list.	Yes  <a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/08/Shipton-%5E0-Thrupp-GDPR-Policy.pdf">List: Ref: 7/22 10th May 2022. https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/08/Shipton-%5E0-Thrupp-GDPR-Policy.pdf</a>	√	07/05/2024
Has the Council implemented a Freedom of Information policy?	<a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2022/05/Freedom-of-Information-Policy.pdf">Yes - Ref: 7/22 10th May 2022 https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2022/05/Freedom-of-Information-Policy.pdf</a>	√	07/05/2024
Is the PC a Managing Trustee?	No	√	07/05/2024
If yes, does the charity have separate accounts?	N/A	N/A	07/05/2024
If yes, has the charity held an AGM? And what is the date?	N/A	N/A	
If yes, has the Council registered with the Charity Commission and submitted the relevant accounts?	N/A	N/A	
Has the Parish Adopted an Internal Financial Controls Policy	<a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/08/Internal-Financial-Controls-Policy-2023.pdf">Yes – Ref: 08/22 – 12th July 2022 , Review March 2023 https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/08/Internal-Financial-Controls-Policy-2023.pdf</a>	√	07/05/2024
Does the Parish have a Councillor responsible for internal financial control?	Yes – Chair, Vice Chairs – 3 of them	√	07/05/2024

Questions	Answers	IA Comment	Date of check
Has the Council considered the appointment of the internal auditor within the best practice guidelines of changing them every 3 to 5 years?	Yes	This is my 3rd year of internal audit - recommend review for 2024-25.	07/05/2024
<b>Website</b>			
Does the website have five years of finance information including the AGAR available?	Yes - <a href="https://www.shiptononcherwellthrupp-pc.org.uk/the-parish-council/finance/">https://www.shiptononcherwellthrupp-pc.org.uk/the-parish-council/finance/</a>	√	07/05/2024
Does the website conform to the Accessibility regulations?	Yes -	√	07/05/2024
Do you have a Website Accessibility Statement?	Yes - <a href="https://www.shiptononcherwellthrupp-pc.org.uk/the-parish-council/finance/">https://www.shiptononcherwellthrupp-pc.org.uk/the-parish-council/finance/</a>	√	07/05/2024
Do you have a Privacy notice?	Yes - Ref: 15/23 – 19th September 2023 – Re-adopted (no changes) <a href="https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/09/Privacy-Notice-2023-24-2.pdf">https://www.shiptononcherwellthrupp-pc.org.uk/wp-content/uploads/2023/09/Privacy-Notice-2023-24-2.pdf</a>	√	07/05/2024
Are all documents published in an accessible format which is suitable for screen readers (generally PDF)?	Yes	√	07/05/2024