List of questions to help the Internal Auditor for Middleton Stoney Parish Council

1. Working Documents			
Questions	**Answers**	**IA Comment**	**Date of check**
Please provide Standing Orders (or link to website) and date of adoption	URL / email: https://middletonstoney.com/wp-content/uploads/2023/11/April-2022-Model-Standing-Orders-2018-England-Version-two1.pdf Date: **2nd November 2023**	√	12/04/2024
Please provide Financial Regulations or link to website) and date of adoption	URL / email: https://middletonstoney.com/wp-content/uploads/2023/09/Financial-Regulations.pdf Date: **Ref: 4/23 – 13th September 2023**	√	12/04/2024
Please provide a website link to your Minutes and Agenda	URL: https://middletonstoney.com/agenda-minutes/	√	12/04/2024
Please provide Minute reference when your Code of Conduct was adopted	Minute Ref / **06/24 – 18th January 2024**	√	12/04/2024

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 Spreadsheet**	√	12/04/2024
Did the 22/23 Precept requirement stem from the budget process?	**Yes**	Page 8 of the minutes for the 8th November 2022 but no resolution or definition of amounts.	12/04/2024
What is the Precept for the 22/23 financial year?	**£6,510.00**	√	12/04/2024
Was the 22/23 budget adopted and minuted (please give date and Minute reference)	Date: **24th June 2022** Minute Ref: 22nd January 2022 https://middletonstoney.com/wp-content/uploads/2023/08/Minutes-8th-	This is difficult to track as the paperwork for 2022-23 not all on website and the PC was recruiting a new clerk.	12/04/2024
What is the 22/23 overall budget?	£11,605.96	√	12/04/2024
Does the PC regularly compare the actual income and expenditure to the budget?	Yes	√	12/04/2024

Questions	Answers	IA Comment	Date of check
Please provide links to examples	URL: https://middletonstoney.com/monthly-financial-accounts-2023-24/ A Budget Monitoring Sheet is given at every meeting https://middletonstoney.com/wp-content/uploads/2023/09/Middleton-Stoney-Budget-Monitoring-for-Sept-2023.pdf	√	12/04/2024
Do you have Reserves and publish a list of them?	Yes https://www.wendleburypc.org.uk/wp-content/uploads/2023/03/Reserves-2022-23.pdf	√	12/04/2024
Do you have a Reserves Policy?	**Yes Ref: 3/23 – 13th July 2023 https://middletonstoney.com/wp-content/uploads/2023/09/Reserves-Policy-2023.pdf**	√	12/04/2024
What is the limit for your S137 amount (if not adopted GPC) and the total amount available	£9.93 (23/24) £ 2,413.99	√	12/04/2024
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.	12/04/2024
	Minute ref:		
	Qualifications:		
Is there a separate column / budget for S137 payments (if no GPC)	Yes	√	12/04/2024
Please provide grant awarding policy if you have one	URL Do not have one	Noted	12/04/2024
Please confirm your Electorate at last available data – may need this updating in due course	243	√	12/04/2024
Do you have petty cash?	No	N/A	12/04/2024
If you do have petty cash, what is the average level?	N/a	N/A	12/04/2024
Do you have a procedure for handling general cash receipts / income?	https://www.wendleburypc.org.uk/wp-content/uploads/2024/01/Internal-Financial-Controls-Policy-1.pdf	√	12/04/2024
Is all expenditure supported by VAT invoices if applicable?	Yes	√	12/04/2024
Is the VAT reclaim made regularly?	Dates: Yes	Annually is fine with the expenditure levels.	12/04/2024
Are all payments agreed and minuted?			

Questions	Answers	IA Comment	Date of check
I will need to see invoices and approvals, including Minute references in due course	Yes	√	12/04/2024
Is the bank reconciliation done monthly?	Yes	√	12/04/2024
Does the PC have a Public Works and Loans Board loan?	No	N/A	12/04/2024

3. Risk Management			
Questions	**Answers**	**IA Comment**	**Date of Check**
Insurance			
Insurance – what is the date of the PC's renewal?	Date: **31st May 2023**	√	05/05/2024
Was it reviewed in 2022-23, both in terms of cover and provider?	**No**	√	05/05/2024
If yes – when?	Date:	√	05/05/2024
Do you have a three-year long-term agreement)?	**Yes – will be renewed this year**	√	05/05/2024
If yes – when is it due for review?	Date: **1st June 2024**	√	05/05/2024
What is the level of the Fidelity Guarantee (also known as 'employee dishonesty' in the insurance	**£250,000**	√	05/05/2024
How much is your Public Liability cover?	**£12,000,000**	√	05/05/2024
How much is your Employers' Liability cover?	**£10,000,000**	√	05/05/2024
Risk Assessment			
What is the date of the review of the Parish Risk Assessment for 23/24?	Date: March 2024 https://middletonstoney.com/wp-content/uploads/2023/09/Asset-Risk-Assessment.pdf	√	12/04/2024
Please provide either the Policy or a website link to the policy	https://middletonstoney.com/wp-content/uploads/2023/09/Asset-Risk-Assessment.pdf	√	12/04/2024
Assets			

Questions	Answers	IA Comment	Date of check
Is the Asset Register up to date?	**Yes**	√	05/05/2024
Is your Asset Register published on your website?	Yes - January 2024	√	05/05/2024
Has the PC bought any assets (such as dog bins, grit bins or other items) this year to add to the list?	**Yes**	√	05/05/2024
Has the PC removed any assets this year?	**NO**	√	05/05/2024
Does the PC have any land and buildings included in the assets?	**Yes**	√	05/05/2024
Are the land and building assets (including any Land Registry numbers) published?	No	√	05/05/2024
Have the Parish Assets been inspected for risk and minuted?	Date of inspection: **March 2024** Minute ref: **06/24**	√	05/05/2024
Banking			
Is the 'two Councillor signature' rule applied to payments including internet banking?	**Yes – we have three, just putting a third one on there**	√	12/04/2024
How many cheque signatories do you have – is your bank mandate up-to-date?	Number of signatories: **3**	√	12/04/2024
	Bank mandate? **Yes**	√	12/04/2024
If you use electronic banking, do you have a payment procedure?	No	N/A	12/04/2024
If you have a PC credit / debit card, do you have a procedure for use?	No	N/A	12/04/2024
Document Storage			
Is all your electronic data backed up, and if so where?	Yes	How not advised.	12/04/2024
Do you have storage provision for physical records?	**Yes**	√	12/04/2024
Where are your Minutes stored?	**22, Exeter Road, Kidlington**	Has the council considered sending historic minutes to the OHC Archive?	12/04/2024

Questions	Answers	IA Comment	Date of check

4. Payroll			
Questions	**Answers**	**IA Comment**	**Date of check**
Do all staff have a contract of employment?	Yes	√	12/04/2024
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	√	12/04/2024
Has the Council registered as an employer with HMRC and have PAYE / NIC been properly dealt with?	Yes	√	12/04/2024
Is Minimum Wage paid?	Yes	√	12/04/2024
Does the Council do a regular staff appraisal?	Just started in February 2023 If yes: when?	Noted	12/04/2024
Has the PC agreed to Councillor allowances?	No	N/A	12/04/2024
If yes, have they been properly authorised and controlled (including informing HMRC?)	N/A	N/A	12/04/2024
Has a Pension been offered and the relevant records made to the Pension Regulator?	No	Noted	12/04/2024

5. Year End Procedures			

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)	May, September and November invoices as these fit with meetings - agreed with IA	Checked	05/05/2024
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: Yes Chairman signed: Yes Minute ref: https://middletonstoney.com/wp-content/uploads/2023/08/Ref-02-23-May-Minutes-Approved.pdf	√	12/04/2024
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: **02/23 – 11th May 2023** URL: https://middletonstoney.com/wp-content/uploads/2023/08/Accounting-Statements-2022-23.pdf	√	12/04/2024
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: **02/23 – 11th May 2023** URL: https://middletonstoney.com/wp-content/uploads/2023/08/Accounting-Statements-2022-23.pdf	√	12/04/2024
Please provide your previous (22-23) Internal Audit report if you have one	Report included?	On website and I have a copy as did internal audit in 2022-23	12/04/2024
Did the PC review the effectiveness of the 22-23 Internal Audit?	Yes https://middletonstoney.com/wp-content/uploads/2023/08/Internal-Audit-Report.pdf	√	12/04/2024
Has the 22-23 Internal Audit section of the AGAR been published on the website?	**Yes** URL: https://middletonstoney.com/wp-content/uploads/2023/08/Internal-Audit-no-Signature.pdf	√	12/04/2024
Has the 22-23 External Audit section		The authority certified itself as	

Questions	Answers	IA Comment	Date of check
of the AGAR been published on the website?	N/A	Exempt for 2022-23 as the Precept/budget was under £25,000.	12/04/2024
Has action been taken on the 22-23 External Audit report (if applicable)?	N/A	√	12/04/2024
Have the significant variances for 22-23 been published (website link)	**Yes** URL: https://middletonstoney.com/wp-content/uploads/2023/08/Statement-of-Variances.pdf	√	12/04/2024
Does the Parish comply with the Transparency Act (even if it is above the £25,000 threshold)	Yes	√	12/04/2024
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: January meeting https://middletonstoney.com/mspc-meeting-17-01-22-final/	√	12/04/2024
Was the notice for the 22-23 period for the exercise for the public rights published on noticeboard(s) / website?	**Yes** URL: https://middletonstoney.com/wp-content/uploads/2023/08/Electors-Rights-Notice-Exempt-Authorities-22-23.pdf	Published and dates correct however did state 31 March 2022 in body of notice. Just need to be careful when picking up a sheet from a previous year and adapting it.	12/04/2024

6. Other Matters and Procedures			
Questions	**Answers**	**IA Comment**	**IA Comment**
How many Councillors does the Council have?	7	Check with Clerk as website says there are 1 vacancies? This should have been co-opted if still vacant since 2023. If this has been an issue to find councillors is the Monitoring Officer aware?	12/04/2024
What is your Quorum?	3	√	12/04/2024
Is there an annual list of Councillors and their Council responsibilities available on the Parish Council	Yes URL: https://middletonstoney.com/councillo	Noted	12/04/2024
Where is the list of Members' Interests held?	**Cherwell District Council**	√	12/04/2024

Questions	Answers	IA Comment	Date of check
Is this published on your website?	URL: https://middletonstoney.com/councillors-for-2023-2027/	√	12/04/2024
Do you record declarations of members' interests?	**Yes**	√	12/04/2024
Does the Parish Council have a training budget?	**Yes**	√	12/04/2024
Has the Clerk obtained ILCA or CiLCA (or above)?	**Yes / No – ILCA, started to do Cilca**	√	12/04/2024
Has the Clerk attended any training courses over the year?	**Yes**	√	12/04/2024
Have the Councillors attended any training courses over the year?	**Yes**	√	12/04/2024
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 - https://middletonstoney.com/wp-content/uploads/2023/02/Agenda-Ref-01-23-2nd-March-1.pdf sample	√	12/04/2024
Does the Clerk and all Councillors have Parish Council email addresses?	**No – something which we are looking into for 2024-25**	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 option.	12/04/2024
Is the PC registered with the ICO?	Yes	√	12/04/2024
Has the Council implemented GDPR policies? If yes, please include a list.	**Yes – Ref: 05/23 – 2nd Nov 2023** List: https://middletonstoney.com/wp-content/uploads/2023/10/Data-Protection-GDPR-Policy.pdf	√	12/04/2024
Has the Council implemented a Freedom of Information policy?	Yes – Ref: 05/23 – 2nd Nov 2023 https://middletonstoney.com/wp-content/uploads/2023/10/Freedom-of-Information-Policy.pdf	√	12/04/2024
Is the PC a Managing Trustee?	No	√	12/04/2024
If yes, does the charity have separate accounts?	N/A	N/A	12/04/2024
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	Yes – Ref: 4/23 – 13th Sept 23 https://middletonstoney.com/wp-content/uploads/2023/09/Internal-Financial-Controls-Policy.pdf	√	12/04/2024

Questions	Answers	IA Comment	Date of check
Does the Parish have a Councillor responsible for internal financial control?	Yes – mainly the Chair and Vice Chair, but we involve the others as well	√	12/04/2024
Has the Council considered the appointment of the internal auditor within the best practice guidelines of changing them every 3 to 5 years?	Yes	√	12/04/2024
Website			
Does the website have five years of finance information including the AGAR available?	**No – had to set up a new website 2022/23**	Noted and that previous financial information not available	12/04/2024
Does the website conform to the Accessibility regulations?	**Yes**	√	12/04/2024
Do you have a Website Accessibility Statement?	https://middletonstoney.com/wp-content/uploads/2023/09/Website-Accessibility-Statement.pdf	√	12/04/2024
Do you have a Privacy notice?	https://middletonstoney.com/wp-content/uploads/2023/09/Website-Privacy-Notice.pdf	√	12/04/2024
Are all documents published in an accessible format which is suitable for screen readers (generally PDF)?	Yes	√	12/04/2024