

List of questions to help the Internal Auditor for Parish Council 24/25

1. Working Documents		Internal Control Objective
Questions	Answers	
Please provide Standing Orders (or link to website) and date of adoption	URL / email:	B
	Date:	
Please provide Financial Regulations and date of adoption	URL / email:	B
	Date:	
Please provide a website link to your Minutes and Agenda	URL:	Various
Please provide Minute reference when your Code of Conduct was adopted	Minute Ref / Date	Other

2. Risk Management		Internal Control Objective
Questions	Answers	
Insurance		
Insurance – what is the date of the PC’s renewal?	Date:	C
Was it reviewed in 2025, both in terms of cover and provider?	Yes / No	
If yes – when?	Date:	
Do you have a three-year long-term agreement? When is it due for review?		
What is the level of the Fidelity Guarantee (also known as ‘employee dishonesty’ in the insurance schedule)?	£	
How much is your Public Liability cover?	£	
How much is your Employers’ Liability cover?	£	
Risk Assessment		
What is the date of the review of the Parish Financial Risk Assessment Policy for 25/26?	Date (Ensure that this is reviewed and adopted before the year end – it should be done annually)	C
Please provide either the Policy or a website link to the policy	URL / email:	

3. Budgetary Controls and Administration		Internal Control Objective
Questions	Answers	
Do you operate your accounts on the basis of Receipts and Payments or Income and Expenditure? (Note R&P is usually under £200,000 I&E over £200,000)	Receipts and Payments: Income and Expenditure: Don't know	B / J
Do you run a spreadsheet or an accounts package? If a package – which?		
Did the 25/26 Precept requirement stem from the budget process?	Yes / No	D
When was the 25/26 Budget adopted and minuted at a Full Council meeting (please give date and Minute reference)	Date:	
	Minute Ref:	
What is the 25/26 overall budget?	£	
Was the 25/26 Precept adopted and minuted at a Full Council meeting (please give date and Minute reference)	Date:	
	Minute Ref:	
What is the Precept for the 25/26 financial year?	£	
Does the PC regularly compare the actual income and expenditure to the budget?	Yes / No	
Please provide links to examples	URL:	
Other Income (if applicable)		
Allotments		
Is the Parish responsible for Allotments?	Yes / No (if 'No' move on)	E
Are the appropriate tenancy agreements in place? When are they renewed?	Yes / No	
Is there a register of allotments?	Yes / No	
Is there a register of allotment payments?	Yes / No	
Burials		
Is the Parish responsible for Burials?	Yes / No (if 'No' move on)	E
Is your burial register up-to-date?	Yes / No	
What is your approved rate of fees?	£	

3. Budgetary Controls and Administration		Internal Control Objective
Questions	Answers	
Have the fees been recovered within a reasonable time?	Yes / No	
Is the Council a member of the ICCM?	Yes / No	
Halls		
Is the Parish responsible for Hall hire?	Yes / No (if 'No' move on)	E
Is there an effective bookings system?	Yes / No	
Is the income correctly recorded?	Yes / No	
Financial Admin		
Has the Parish Adopted an Internal Financial Controls Policy	Yes / No	C
Does the Parish have a Councillor responsible for internal financial control?	Yes / No	
Does the Parish have an Internal Financial Control Checklist?	Yes / No	
If so please provide copies of the completed checklists	Copies attached:	
Reserves		
Do you have Reserves and publish a list of them?	Yes / No	D
Do you have a Reserves Policy?	Yes / No	
If the Parish bank balances exceed £100,000, do you have an Investment Strategy?	Yes / No	
Grants		
What is the total S137 amount available (if not adopted GPC)	£ £	
Has the General Power of Competence been adopted, and if so please provide a Minute reference / qualifications	Yes / No	
	Minute ref:	
	Qualifications:	
Is there a separate column / budget for S137 payments (if no GPC)	Yes / No	
Please provide a grant awarding policy if you have one	URL:	

3. Budgetary Controls and Administration		Internal Control Objective
Questions	Answers	
Electorate		
Please confirm your Electorate at the last available full Electoral Register		Other
Petty Cash		
Do you have petty cash?	Yes / No (if 'No' move on)	F
If you do have petty cash, what is the average level?	£	
Do you have a procedure for handling general cash receipts / income?	Yes / No	
General Expenditure and VAT		
Is all expenditure supported by VAT invoices if applicable?	Yes / No	B
Is the VAT reclaim made regularly?	Dates:	
Does the council make services/goods for payment in line with business activities.	Yes/No	
If 'yes', is the council registered for VAT?		
Are all purchases in line with SOs and FRs (3 quotes etc and power to spend)?	Yes / No	
Are all payments agreed and minuted? I will need to see invoices and approvals, including Minute references in due course	Yes / No	
How frequently is the bank reconciliation done?		A
Loans		
Does the PC have a Public Works Loan Board loan?	Yes / No	Section 2
If yes please provide the latest statement	Statement:	
Banking		
Is the 'two Councillor signature' rule applied to payments including internet banking?	Yes / No	B
How many banking signatories do you have?	Number of signatories:	

3. Budgetary Controls and Administration		Internal Control Objective
Questions	Answers	
When was your bank mandate last reviewed?		
If you use electronic banking, do you have a payment procedure?	Yes / No	
Debit Card		
Do you have a PC debit or charge card?	Yes / No	B
Do you have a procedure for use?	Procedure attached: Yes / No	
What limit of transaction (both individual and monthly) has been agreed?	Individual £ Monthly £	
Where is the card stored?		

4. Payroll and Salaries		Internal Control Objective
Questions	Answers	
Do all staff have a contract of employment?	Yes / No	G
In order to comply with Council insurance, were references taken up when the Clerk was first employed? NB this is the Council's responsibility, not the Clerk's	Yes / No	
Has the Council registered as an employer with HMRC?	Yes / No	
What is the Council's PAYE Reference number?		
How frequently do you record PAYE / NIC?	Monthly / Quarterly	
Please provide the current Scale Point and contracted hours	SCP: Contracted hours:	
Please provide the minute reference where the salary scale was agreed	Minute reference:	
Please provide evidence of your PAYE records	Evidence:	
Is at least Minimum Wage paid?	Yes / No	
Does the Council pay the HMRC agreed £6 per week Home Working Allowance (if no parish office)?	Yes / No	

4. Payroll and Salaries		Internal Control Objective
Questions	Answers	
Does the Council do a regular staff appraisal?	Yes / No If yes: when?	
Has the PC agreed to Councillor allowances?	Yes / No	
If yes, have they been properly authorised and controlled (including recording with HMRC?)	Yes / No	
Is the Parish registered with the Pension Regulator?	Yes / No	
Has a Pension been offered?	Yes / No	

5. Assets		Internal Control Objective
Questions	Answers	
Is the Asset Register up to date?		H
Is your Asset Register published on your website?	Yes / No If 'no' please provide an up to date copy	
Has the PC bought any assets (such as dog bins, grit bins or other items) this year (25/26) to add to the list?	Yes / No If yes, please list:	
Has the PC removed any assets this year?	Yes / No If yes, please list:	
Does the PC have any land and buildings included in the assets?	Yes / No	
Are the land and building assets (including any Land Registry numbers) published?	Yes / No	
Have the Parish Assets been inspected for risk and minuted?	Date of inspection:	
	Minute ref:	

6. Year End Procedures		Internal Control Objective
Questions	Answers	
In due course I'll need to see the bank statements and a selection of invoices and remittance advices (but I'll request these separately)		A
Who is your External Auditor?		

6. Year End Procedures		Internal Control Objective
Questions	Answers	
Did the PC consider the 24/25 year end accounts, did the Chairman sign them off at a meeting and was it minuted? (Minute ref please)	Accounts considered: Yes / No	N and Other
	Chairman signed: Yes / No	
	Minute ref:	
Was the 24/25 Annual Governance Statement (section 1) of the AGAR approved by the Full Council and published on the website? (Minute ref please)	Yes / No	N and Other
	Minute Ref:	
	URL:	
Was the 24/25 Annual Statement of Accounts (section 2) of the AGAR approved by the Full Council and published on the website? (Minute ref please)	Yes / No	A and N
	Minute Ref:	
	URL:	
Did the PC receive the Internal Audit Report and recommendations and act on them?	Yes / No	N and Other
	Minute Ref:	
Please provide your previous (24/25) Internal Audit report if undertaken by a different Auditor or supply the link if it is on your website.	Report included? Yes / No URL:	
Did the PC review the effectiveness of the 24/25 Internal Audit?	Yes / No	C
	Minute Ref:	
Has the 24/25 Internal Audit section of the AGAR been published on the website?	Yes / No	N
	URL:	
Has the Council received the External Audit Report and minuted receipt?	Date Received: Minute Reference:	N and other
Has the completed 24/25 External Audit section of the AGAR been published on the website?	Yes / No	N
	URL:	
Has action been taken on the 24/25 External Audit report (if applicable)?	Yes / No	Other
Has a Public Interest Report been received from the External Auditor?	Yes / No If 'yes' ensure that the Council does not claim exemption (if applicable) the following year	Other
Have the significant variances for 24/25 been published (website link)	Yes / No	N
	URL:	
Does the Parish comply with the Transparency Act (even if it is above the £25,000 threshold)	Yes / No	K+

6. Year End Procedures		Internal Control Objective
Questions	Answers	
If the PC has certified as Exempt 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 / No	K
	URL:	
Electors' Rights		
Was the notice for the 24/25 period for the exercise for the public rights published on noticeboard(s)/ website?		M
	URL:	
Were the dates Minuted?	Yes / No	
What dates did the Public Rights notice cover?	From: To:	
Did the dates include the first 10 working days of July?	Yes / No	

7. Other Matters and Procedures		Internal Control Objective
Questions	Answers	
What is the maximum number of Councillors the Council should have?		Other
Do you have any vacancies?		
What is your Quorum?		
When is your next election?		
Did your Chairman / Vice Chairman sign a Declaration of Acceptance of Office on election?	Yes / No	
Have your Councillors each signed a Declaration of Acceptance of Office form on election / co-option?	Yes / No	
Is there an annual list of Councillors and their Council responsibilities available on the Parish Council website?	Yes / No URL:	
Have all your Councillors completed Members Interests forms?	Yes / No	
Where is the list of Members' Interests held?		

7. Other Matters and Procedures		Internal Control Objective
Questions	Answers	
Is this list published on your website?	URL:	
Do you record declarations of members' interests?		
Has the Council signed up to the Civility and Respect pledge?		
Training		
Does the Parish Council have a training budget?	Yes / No	Other
Has the Clerk obtained ILCA or CiLCA (or above)?	Yes / No Qualification:	
Has the Clerk attended any training courses over the year?	Yes / No Please list:	
Have the Councillors attended any training courses over the year?	Yes / No Please list:	
Is the Council a member of the County Association / Society of Local Council Clerks	Association of Local Councils: Yes / No SLCC: Yes / No	
Does the Council own a copy of Local Council Administration (the Yellow Book)?	Yes / No (if yes, what edition?)	
Agenda		
Does the agenda include a summons to the Councillors?	Yes / No	Other
Is the agenda signed by the Clerk	Yes / No	
Is the agenda displayed 3 clear days before the meeting?	Yes / No	
Do you include any accompanying documents for consideration at meetings on the website?	Yes / No	
Information Commissioner and GDPR		
Is the PC registered with the ICO? This is now mandatory	Yes / No	Other

7. Other Matters and Procedures		Internal Control Objective
Questions	Answers	
Has the Council implemented a Freedom of Information policy based on the ICO publication scheme published on the website?	Yes / No	Assertion 10
Has the Council implemented GDPR policies?	Yes / No	
If yes, please include a list.	List:	
	List:	
Does the Clerk have a Parish Council email address? This is now mandatory.	Yes / No	
Do all Councillors have Parish Council email addresses the same as the Clerk?	Yes / No	
Document Management		
Does the Parish Council have a Parish-owned PC / Laptop?	Yes/No	Other
Does the Parish Council have a Parish-owned mobile phone?	Yes / No	
Is all your electronic data backed up?	Yes / No	
How is the data backed up?	How:	
Do you have storage provision for physical records?	Yes / No	
Where are your signed hard copy Minutes stored?		
Trusts		
Is the PC a Managing Trustee or Sole Trustee?	Yes / No	0
If yes, does the charity have separate meetings and accounts?	Yes / No	
If yes, has the charity held an AGM? And what is the date?	Yes / No Date:	
If yes, has the Council registered with the Charity Commission and submitted the relevant accounts?	Yes / No	
Website		
Does the website have five years of finance information including the AGAR available?	Yes / No	Assertion 10
Does the website conform to the updated Accessibility regulations?	Yes / No	

7. Other Matters and Procedures		Internal Control Objective
Questions	Answers	
Do you have a Website Accessibility Statement?	Yes / No	
Do you have a Privacy notice?	Yes / No	
Are all documents published in an accessible format which is suitable for screen readers (generally PDF)?	Yes / No	
Does your Council have a dedicated website compliant with the new Assertion 10? This is now WA2.2AA	Yes/No	
Do you have an IT Policy	Yes/No	

8. Contact Address	
Please provide the clerk's council email address	
Please provide a contact address for posting the hard copy of the Internal Audit section of the AGAR, (if required)	