

Rachel Avery Internal Audit Checklist 2025/26

Name of Parish or Town Council	North Tawton Town Council		
Parish Council website	www.norhtawtontowncouncil.gov.uk		
Name of internal auditor	Rachel Avery		
Date of audit	18 May 2026		
Type of audit (Please tick)	Intermediate		Year-end (including AGAR) Y
Council contact information	Name	Email	
Clerk	Caroline Ellis	townclerk@norhtawtontowncouncil.gov.uk	
RFO* if different			
Chairman*	Cllr Colin Lee	colin.lee@norhtawtontowncouncil.gov.uk	
Electorate	1651	Total number of seats	12
Quorum	4	Number of councillor vacancies	3
Precept Demand 2025/26	£159617.00	Gross budgeted Income	£185824.59
Date of most recent audit	30 September 2025 - interim	Date of next audit agreed with Clerk	28 September 2026 - interim
	Y/N	Comments	
Has the internal auditor seen previous audit reports including the most recent?	Y		
Is there evidence that previous internal and external audit reports have been acted upon?	Y	I would like to thank the Clerk and Deputy Clerk for the tidy manner in which the records are maintained and for the assistance provided during this final annual review.	

Key Governance Review		Y/N	Comments & Recommendations	Risk		
				Low	Med	High
1	Standing orders (tailored and reviewed)	Y		<input type="checkbox"/>		
2	Financial regulations* (tailored and reviewed)	Y		<input type="checkbox"/>		
3	Terms of reference (committees / working groups)	Y	<p>Personnel and Finance Committee</p> <p>Terms of Reference are available on website.</p> <p>Recommendation: Transport Task and Finish Group appears to work more as a Working Group. There are no agreed arrangements for the Transport Task and Finish Group as they were not adopted. Review of Terms of Reference required.</p>	<input type="checkbox"/>		
4	Code of Conduct* (elected members)	Y		<input type="checkbox"/>		
5	Complaints procedure* (tailored and reviewed)	Y		<input type="checkbox"/>		

6	<p>Insurance Cover*</p> <ul style="list-style-type: none"> • Reviewed annually • Certificate(s) viewed & valid • Employees' Liability Cover in place and published • Public Liability Cover • Employees' Fidelity Guarantee • Councillors' ages reviewed and recorded • Other e.g. vehicles, assets, equipment, volunteers 	Y	<p>Assumed one year policy. Town Clerk to confirm arrangements.</p> <p>Appropriate level of cover in place.</p> <p>The Town Clerk evidenced review of insurance and quotes.</p> <p>Cyber insurance policy has been enacted, as per recommendations made at interim audit.</p>	<input type="checkbox"/>		
7	Council contact details available online	Y		<input type="checkbox"/>		

8	Up to date employment contracts for all staff	Y		<input type="checkbox"/>		
9	Publication scheme in place*	Y	<p>Recommendation: Add links to information within document to aid transparency.</p> <p>Recommendation: Review in September 2026, using ICO model document.</p>	<input type="checkbox"/>		
10	GDPR policies in place* <ul style="list-style-type: none"> • Record Retention Schedule • Data Breach Assessment • Process for dealing with a Subject Access Request • Security Compliance Checklist 	Y				<input type="checkbox"/>
11	Arrangement for inspection of public records adequate*	Y		<input type="checkbox"/>		
12	External audit report published by 30 Sept (if relevant)*	Y		<input type="checkbox"/>		

Transparency		Y/N/	Comments & Recommendations	Risk		
				Low	Med	High
13	End of year accounts published by 1 July*	Y		<input type="checkbox"/>		
14	Annual Governance statement published by 1 July* • Correctly claimed exemption from audit (if relevant)	Y		<input type="checkbox"/>		
15	Internal audit report published by 1 July*	Y		<input type="checkbox"/>		
16	Agendas and meeting papers published within three clear days*	Y		<input type="checkbox"/>		
17	Past 5 years of annual returns available online*	Y		<input type="checkbox"/>		
18	Asset register published by 1 July*	Y		<input type="checkbox"/>		
Councils under £25K turnover and over £200K (Best Practice for those under £200K):						
19	All items of expenditure above £100 published by 1 July (over £500 for larger)	Y		<input type="checkbox"/>		
20	Councillor responsibilities published by 1 July	Y		<input type="checkbox"/>		
21	Draft minutes published within one month of the meeting	Y		<input type="checkbox"/>		
Councils over £200K turnover:						
22	Senior officer salaries published*	N/A				
23	Data on issues important to local people (e.g. parking, grants)*	N/A				
24	Procurement information over £5,000 published*	N/A				

Accounting		Y/N	Comments & Recommendations	Risk		
				Low	Med	High
25	Cashbook maintained and up to date	Y		<input type="checkbox"/>		
26	Arithmetically correct (checks / balance)	Y		<input type="checkbox"/>		
27	Evidence of internal control	Y		<input type="checkbox"/>		
28	VAT* <ul style="list-style-type: none"> • Evidence of recording • Evidence of reclaiming 	Y		<input type="checkbox"/>		
29	All payments supported by authorised, minuted invoices	Y		<input type="checkbox"/>		
30	S.137* <ul style="list-style-type: none"> • Recorded separately within accounts • Within legal threshold limits for the current year • Spend in accordance with legislation 	NA	General Power of Competence exercised. Clerk obtained Cilca in March 2021. Evidenced to Internal Auditor.	<input type="checkbox"/>		
31	Payments made in accordance with financial regulations <ul style="list-style-type: none"> <input type="checkbox"/> Cheques <input type="checkbox"/> Online banking <input type="checkbox"/> BACS <input type="checkbox"/> Direct Debit <input type="checkbox"/> Credit or debit cards <input type="checkbox"/> Other payments 	Y	Spot check of independently chosen invoices undertaken at visit.	<input type="checkbox"/>		

Budget		Y/N	Comments & Recommendations	Risk		
				Low	Med	High
32	Annual budget in support of precept approved by full council*	Y		<input type="checkbox"/>		
33	Precept demand properly minuted*	Y		<input type="checkbox"/>		
34	Earmarked reserves reviewed	Y		<input type="checkbox"/>		

35	Budget is monitored regularly with variances reported to council in line with Financial regulations • Variances from budget explained	Y		<input type="checkbox"/>		

Income Control		Y/N	Comments & Recommendations	Risk		
				Low	Med	High
36	Income properly recorded and banked promptly	Y	Clerk confirmed paying in book for Unity to pay in cash is in use.	<input type="checkbox"/>		
37	Precept income received in bank account	Y		<input type="checkbox"/>		
38	Effective security of cash and cash transactions	Y	Clerk confirmed paying in book for Unity to pay in cash is in use.		<input type="checkbox"/>	
39	Effective security of card transactions	Y		<input type="checkbox"/>		

Bank Reconciliation		Y/N	Comments & Recommendations	Risk		
				Low	Med	High
40	Regular bank statement reconciliation	Y		<input type="checkbox"/>		
41	Balancing entries (adjustments) explained	Y		<input type="checkbox"/>		
42	Bank mandate up to date • Evidence of signatories	N	Recommendation: Review all bank mandates on an annual basis.	<input type="checkbox"/>		

Petty Cash		Y/N	Comments & Recommendations	Risk		
				Low	Med	High
43	Petty cash account used/authorised	N/A	No petty cash			
44	Petty cash spending supported by VAT receipt(s)	N/A	No petty cash			
45	Petty cash reported to Council	N/A	No petty cash			
46	Petty cash float reconciled/reimbursed	N/A	No petty cash			
47	Other	N/A	No petty cash			

Year-end Process		Y/N	Comments & Recommendations	Risk		
				Low	Med	High
48	Accounting according to • Income and expenditure • Receipts and payments	Y		<input type="checkbox"/>		

49	Bank statements reconcile to ledger	Y		<input type="checkbox"/>		
50	Robust audit trail evident	Y		<input type="checkbox"/>		
51	Debtors and creditors recorded	Y		<input type="checkbox"/>		

52	Other	Y		<input type="checkbox"/>		
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Asset control		Y/N	Comments & Recommendations	Risk		
				Low	Med	High
53	Register of Assets* <ul style="list-style-type: none"> • Exists • Reviewed • Up to date 	Y		<input type="checkbox"/>		
54	Assets inspected and Health & Safety issues considered* <ul style="list-style-type: none"> • Play equipment • Street furniture • Fire safety • Defibrillators • Other 	N	All assets inspected by staff. Recommendation: report to be submitted to Full Council for approval.	<input type="checkbox"/>		

Risk Management		Y/N	Comments & Recommendations	Risk		
				Low	Med	High
55	Risk management scheme in place	Y				<input type="checkbox"/>
56	Annual risk assessment undertaken as a minimum	Y		<input type="checkbox"/>		
57	Financial controls and procedures documented	Y		<input type="checkbox"/>		

58	Regular financial reporting to Council in line with Financial regulations	Y		<input type="checkbox"/>		
59	Reporting of bank balances minuted	Y		<input type="checkbox"/>		
60	Grants ratified and minuted according to policy	Y		<input type="checkbox"/>		
61	Evidence of unusual activity from minutes	N		<input type="checkbox"/>		

General		Y/N	Comments & Recommendations	Risk		
				Low	Med	High
62	GPC <ul style="list-style-type: none"> • Council eligible • GPC adopted/ up to date 	Y		<input type="checkbox"/>		
63	Back up of files adequate	Y		<input type="checkbox"/>		

64	Storage of files (paper and electronic) adequate	Y		<input type="checkbox"/>		
65	Local Council Award Scheme <ul style="list-style-type: none"> • Foundation • Quality • Quality Gold 	N		<input type="checkbox"/>		
66	Website Accessibility Statement published online*	Y		<input type="checkbox"/>		

Proper Process / Practice		Y/N	Comments & Recommendations	Risk		
				Low	Med	High
67	Employee posts properly recorded/ correct job descriptions <ul style="list-style-type: none"> • Proper Officer (Clerk) • RFO • Deputy Clerk • Admin assistant • Site staff • Other 	Y		<input type="checkbox"/>		
68	List of Members' interests* <ul style="list-style-type: none"> • Displayed on website • Reviewed regularly 	Y		<input type="checkbox"/>		
69	Declarations of acceptance of office* <ul style="list-style-type: none"> • New Councillor • Chairman 	Y		<input type="checkbox"/>		
70	Co-options according to policy	Y		<input type="checkbox"/>		
71	Agenda documents correct	Y		<input type="checkbox"/>		
72	Minutes correct / signed*	Y		<input type="checkbox"/>		

73	Purchase order system used/correct	Y			
74	Purchasing authorised in line with Financial regs / limits	Y		<input type="checkbox"/>	
75	Council operating within legal powers* • Legal powers identified in minutes	Y		<input type="checkbox"/>	
76	Delegation to officers or committees • Scheme of delegation • Limits set out in financial regulations and / or standing orders; • Adhered to; • Reported adequately	Y		<input type="checkbox"/>	

Payroll & HR		Y/N	Comments & Recommendations				Risk		
							Low	Med	High
77	Written statement of particulars for all staff from day one (April 2020 onwards)*	Y					<input type="checkbox"/>		
78	Proper procedures for payroll, PAYE & NI*	Y	Spot check undertaken at visit.				<input type="checkbox"/>		
79	Is payroll inhouse or external provider used?	Y	In-house		External				
80	PAYE & NI payments verified	Y					<input type="checkbox"/>		
81	Approval of salaries and increments	N	Due to take place at next HR meeting.				<input type="checkbox"/>		
82	Approval of expense claims	Y					<input type="checkbox"/>		
83	Minimum wage threshold met	Y					<input type="checkbox"/>		
84	HR procedures and policies adopted / reviewed	N	Recommendation: Disciplinary and Grievance Policies to be reviewed as a matter of urgency.				<input type="checkbox"/>		
85	Training policy and record staff /elected Members	Y						<input type="checkbox"/>	
86	Qualified Clerk • CiLCA 2015 or later • Level 4 Community Governance or higher	Y					<input type="checkbox"/>		
87	Annual appraisals undertaken	Y					<input type="checkbox"/>		
88	Job description up to date / reviewed	Y					<input type="checkbox"/>		
89	Health and safety of staff workstation & PC equipment undertaken * • Display Screen Equipment	Y					<input type="checkbox"/>		
90	Adequate Pension provision in place	Y	LGPS				<input type="checkbox"/>		
			NEST		Y				
			Other						
		• Automatic Enrolment for Staff*		Y	X	N			<input type="checkbox"/>
		• Opt Out Evidenced*	N	Y		N	X		
	• Declaration of Compliance*	N	Y		N		NOT TESTED		
	• Redeclaration of Compliance	N	Y		N		NOT TESTED		

Appendix: Additional Areas for Audit (Council Specific)

	Burials	Y/N	Comments & Recommendations	Risk		
				Low	Med	High
B1	Cemetery accounts balance	Y		<input type="checkbox"/>		
B2	Fees charged in accordance with approved rates	Y		<input type="checkbox"/>		
B3	All interred ashes have certificates of cremation*	Y		<input type="checkbox"/>		
B4	Permits properly documented and stored*	Y		<input type="checkbox"/>		
B5	Cemetery regulations adopted and up to date	Y		<input type="checkbox"/>		
B6	Registers of burials and purchased graves completed correctly and stored safely*	Y		<input type="checkbox"/>		
B7	Burial certificates issued correctly	Y		<input type="checkbox"/>		
B8	Green slips returned appropriately to Registrar	Y		<input type="checkbox"/>		
B9	Legible cemetery burial plan up to date* • backed up if appropriate	Y		<input type="checkbox"/>		
B10	Business rates exemptions correctly applied	N/A				

	Charities	Y/N	Comments & Recommendations	Risk		
				Low	Med	High
C1	Accounted for separately	Y		<input type="checkbox"/>		
C2	Independently audited*	N		<input type="checkbox"/>		
C3	Returns filed within legal time limits*	Y		<input type="checkbox"/>		

