

SALC INTERNAL AUDIT SERVICE – INFORMATION & GUIDANCE INCLUDING DOCUMENTS REQUIRED FOR AUDIT

Dear Clerk,

Please find attached the documentation required for internal audit for the period 2019/20. Due to COVID-19 restrictions resulting in the closure of the SALC offices at Claydon and following the Government's guidance we are unable to take delivery of paper records for internal audit purposes. We have, therefore, made some adaptations resulting in a new electronic process which will commence from 4th May 2020.

Please send this completed checklist and supporting documentation, following the instructions below, to admin@salc.org.uk . **In a separate email/or by telephone** please provide a password for any documentation that contains personal data.

We would ask that you ensure all the requested information and documentation is provided by providing a hyperlink to your website (instructions below), where possible. Alternatively it can be scanned or photographed and added as an attachment to accompany the checklist and sent by email in a zipped folder (instructions at the bottom of this document). Please number the documents in the same sequence as the checklist for easy reference which will enable the auditor to administer the process efficiently.

We will be accepting internal audit documentation from Monday 4th May 2020. Each council audit will be added to the list and worked on by the auditors in the order they are received. We will advise you of the expected completion date. If you have a meeting arranged to approve the AGAR please advise us of the date of the meeting at the time of sending in your documentation.

Please ensure that all the requested information and documents are provided. An initial triage will be conducted, and the audit will not proceed unless **ALL** the required information and documentation is received.

Please password protect any documents or folders containing personal data (instructions at the bottom of this document).

Once the internal audit has been completed, we will print off a copy of the Annual Internal Audit Report (page 4 of the AGAR) sign it, scan it and attach it to an email, this is because it is still a requirement for the AGAR to have 'wet signatures'.

For your information, a copy of the report will be sent to the clerk and the chairman.

This is a new process for all of us and we appreciate that we may have to make some adaptations along the way.

Thank you - your support regarding the above is greatly appreciated.

The SALC Internal Audit Team

April 2020

Information and documents required for Internal Audit

Year ending 31.3.2020

	NAME OF COUNCIL	Chelmondiston Parish Council	
	Total Receipts:	£52,302.39	
	Total Payments:	£53,084.28	
	Reserves:	General: £24,307.83	Earmarked: £34,877.92 CIL: £11,413.09 TOTAL: £46,291.01
	WEBSITE ADDRESS: http://chelmondiston.onesuffolk.net/		
	CLERKS EMAIL ADDRESS: clerk@chelmondistonpc.info		
	CHAIRMANS EMAIL ADDRESS: chairman@chelmondistonpc.info		
	DOCUMENTS REQUIRED	Send via	
1.	Records for Receipts & Payments (or Income & Expenditure where used) in the year including cash book or spreadsheet and all End-of-Year accounts. 1.a Statutory powers to spend included 1.b Final Summary Budget – Payments included 1.c Final Summary Budget - Receipts included 1.d Summary Payments and Receipts 1.e Detailed Payments included 1.f Detailed Receipts included 1.g Recycle Centre Financial Information and included	Email	

	1.h Bank Reconciliation PKF Included 1.i Reserves Information Included 1.j Variance Information included	
2.	Year end accounts summary for previous year 2018/19 2. Summary information included	Email
3.	Annual Governance and Accountability Return (AGAR) for previous year 2018/19 3. AGAR information included	Email
4.	Annual Governance and Accountability Return (AGAR) for current year 2019/20 4. AGAR information Included	Email
5.	Copy of Exemption Certificate (if applicable) for 2018/19	N/A
6.	Copy of External Audit Report for previous year 2018/19 (where separate report issued alongside Annual Return)	N/A
7.	A copy of the previous year's Internal Audit report 7. Internal Audit Form included	Email
8.	Paid invoices – <i>once we have received your cash book we will select a number of payments to test, and we will email you requesting supporting invoices</i>	Email When Requested

9.	Details of any receipts - <i>once we have received your cash book we will select a number of receipts to test, and we will email you requesting supporting documents</i>	Email When Requested
10.	Details of CIL receipts (if applicable)	N/A
11.	<p>Quarterly Bank statements (for all bank accounts) so bank statements for periods 1-30 June 2019, 1-30 September 2019, 1-31 December 2019 and 1-31 March 2020.</p> <p>Please find Bank Statements for each Month as the Parish Council does not receive quarterly Bank Statements.</p> <p>11.a Treasurer's Account item numbers from 19 – 35</p> <p>11.b Bank Instant Account item numbers from 72 -84</p> <p>The Bank Statements are uploaded to the PC Website on a monthly so certain information is redacted due to GDPR Regulations.</p> <p>11.c Please note that at the PC Meeting on the 03/03/2020 (item 15.b sheet 581) it was formally minuted that all the members receive the Bank Statements on a monthly basis. The minutes of that meeting are included</p>	Email
12.	<p>Bank reconciliations, periodic and at year-end 31 March 2020.</p> <p>12. The bank reconciliations are produced monthly. However they are rolled over so only one bank reconciliation at any one time.</p> <p>April – March 2019 included</p>	Email



13.	Cheque books (including current cheque book) and paying-in books (deposit books) – <i>please send copies/photographs of cheque stubs for payments selected as per item 8 and deposit slips (if available) for selected receipts</i>	Email When Requested
14.	Copy of Internet Banking transaction details (if applicable)	N/A
15.	<p>Minutes for the audit year 1 April 2019 to 31 March 2020</p> <p>Within these minutes we will expect to find minute references for:</p> <ul style="list-style-type: none"> Review of internal controls: 15.a PC Meeting 03/12/2020. Sheet 567 item 21.d Review of Risk Assessment: 15.b PC Meeting 03/12/2020. Sheet 567 item 21.b Review of Standing Orders: 15.c PC Meeting 07/01/2020. Sheet 571 item 15.a <p>Review of Financial Regulations: 15.d PC Meeting 03/12/2020. Sheet 568 item 21.g</p> <ul style="list-style-type: none"> Review of fees/charges (if applicable): 15.e N/A Appointment of internal auditor: 15.f PC Meeting 03/12/2020. Sheet 567 item 21.a Appointment of RFO (if during year): 15.g PC Meeting 04/06/2020. Sheet 541 item 19.2 	EMAIL
16.	<p>Minute pages from the previous year for the setting of the budget and precept setting for the year 2019/20</p> <ul style="list-style-type: none"> Budget meeting to set 2019/20 Precept (as set in Dec 18-Jan 19) Formal setting of 2019/20 Precept <p>16.a Budget meeting minutes for setting of the 2019 – 2020 budget included</p>	<p>Website</p> <p>Email</p>

	16.b Budget approved at the PC Meeting on the 08/01/2019. Sheet 514 item 15.4 included	
17.	Copy of the budget set for 2019 /20 17.a Budget information included 17.b Budget reset included 17.c Reset of the budget approved at the PC Meeting 03/09/2019. Sheet 556 item 18.i included	Email
18.	Copy of the precept demand for 2019/20 18. Precept demand included	Email
19.	Copy of budgetary control/budget monitoring papers presented to Council during 2019/20. Each month the members are presented with the checks and balances of the pc's accounts(which is minuted every PC Meeting). This is then followed up with monthly bank statements from both the Parish Council's two bank accounts	Website
20.	Salaries/payroll details – copies of payslips and year-end P60 or information relating to salary payments. 20. Information Included	Email
21.	Copy of Standing Orders and Financial Regulations 21.A Standing Orders included 21.b Financial Regulations included	Email
22.	Insurance Policies – Letter and schedule detailing insurance cover held 22. Insurance Information included	Email
23.	Asset Register	Email

	23. Asset Register document included	
24.	Internal Control documents 24. Internal Control document included	Email
25.	Risk Assessment documents 25.a GDPR Risk Assessment included 25.b Finance Management Risk Assessment included	Email
26.	Petty Cash Book and receipts (if used) There is a Petty Cash Book of £14.00 which is held for the recycle centre for change. This is ongoing year on year.	Email
27.	VAT records and copy of claims submitted to HMRC 27. VAT Reclaim and Information included	Email
28.	Tenders during the year (if any contracts entered into) 28.a McCormack Benson Health and Safety Limited (This contract was awarded on the 14/03/2020. However due to Covid – 19 this work has yet to be carried out) 28.b Boast about the garden (This contract was awarded on the 12/03/2019 but the works were not carried out or paid for until the financial year 2019 - 2020) Please be aware that 3 quotations were sought and received for the above two contracts. Evidence can be provided if required.	Email
29.	Copy of Community Infrastructure Levy (CIL) Reports (where relevant) 29. CIL Information included	Email
	Other information:	



30.	Date of Adoption of Code of conduct 30. Code adopted at the PC Meeting 01/07/2020 item 13 sheet 337 Minutes included	01/07/2014
31.	Data protection registration (ICO) (reference and expiry date) 31. Registration copy included	ZA152470 06/12/2020
32.	Date of Adoption of General Power of Competence (if applicable)	N/A
33.	Reference to Trust Funds etc. as Sole Trustee (if applicable)	N/A
34.	GDPR & relevant policies (reference to website if published on-line) 34.a http://chelmondiston.onesuffolk.net/the-parish-council/gdpr/	Website

Video guidance on how to add a hyperlink into a word document.

[CLICK HERE](#) to watch a video.

How to create a zipped folder

- Create a new folder, name it and add your internal audit documents to it.
- Right click on the folder, hover over the **send to option** this will open a new menu.
- Select **compressed (zipped) folder** and this will create the zipped folder that you should email to us.

How to password protect a word document

Where you have to provide us with information that contains personal data you will need to password protect it. You can scan or take a photograph using a smart phone (**make sure you delete the image immediately afterwards if it is on your phone as it contains personal data**) and then add this image to a word document. You can do this with several items so that you have all confidential information in one document with one password.

Make sure you use a complex password. You can use a password generator site for this – [here is an example](#), make sure you create a complex password, so a mixture of symbols, characters and numbers.

Send the password to us **separately** by email or telephone.

A word document is easy to password protect. This can then be added to your folder.

- click on **File** in the top left corner
- select **info**
- then click on the **protect document** box
- next select **encrypt with password**
- type in your chosen password, *please ensure that you read the caution note*
- re-enter the chosen password again which will then set the document to password protected