



SALC INTERNAL AUDIT SERVICE INFORMATION & GUIDANCE

Introduction

Following a review in our procedures and the very positive and helpful feedback received from our survey of customers who used the service last year, please find attached the documentation required for internal audit for the period 2020/21.

Due to the ongoing COVID-19 restrictions, currently the SALC offices at Claydon remain closed. Therefore, our internal audit service will remain electronic and operate in the same way as it did in 2020.

Process

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 and name the documents in the same sequence as the checklist for easy reference.**

In addition to the above, following feedback from the internal auditors please ensure you name all folders and files so that it is easy to reference what documentation they hold. This will help the internal auditor to administer the process efficiently.

We will be accepting internal audit documentation from **Tuesday 6th April 2021**. 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.

Thank you for using the SALC internal audit service

February 2021



Information and documents required for Internal Audit

Year ending 31.3.2021

	NAME OF COUNCIL	Chelmondiston Parish Council	
	Total Receipts:	£61,380.87	
	Total Payments:	£56,664.67	
	Reserves:	General: £32,885.02	Earmarked: £42,474.02
	WEBSITE ADDRESS:	http://chelmondiston.onesuffolk.net	
	CLERKS EMAIL ADDRESS:	clerk@chelmondistonpc.info	
	CHAIRMANS EMAIL ADDRESS:	chairman@chelmondistonpc.info	
	DOCUMENTS REQUIRED	Send via	
1.	<p>Records for Receipts & Payments (or Income & Expenditure where used) in the year including cash book or spreadsheet and all End-of-Year accounts.</p> <p>Summary of Receipts and Payments 2020 -2021</p> <p>Bank Reconciliation</p> <p>Detailed Payments</p> <p>Overview of Payments</p> <p>Detailed Receipts</p> <p>Overview of Receipts</p> <p>Interest Received and Bank Statement to show evidence of the Interest received</p> <p>VAT Refund and Bank Statement to evidence of the VAT Refund being received</p> <p>Recycle Centre Receipts and Payments</p>	Email	



	<p>Reserves Information</p> <p>End of Year Bank Statements</p>	
2.	<p>Year end accounts summary for previous year 2019/20</p> <p>Information Provided</p>	Email/Website
3.	<p>Annual Governance and Accountability Return (AGAR) for previous year 2019/20</p> <p>Information Provided with External Auditor Comments</p> <p>3.a Evidence of comments presented to the Parish Council on the 01/12/2020. Sheet 610 item number 14. k</p>	Email/Website
4.	<p>Annual Governance and Accountability Return (AGAR) for current year 2020/21</p> <p>Information Provided</p> <p>N.B The Practitioner's Guide has been amended in 2020 concerning milage expenses for the Parish Clerk. Removing the expenses from box 4 and Including in Box 6 and also restating 2019 -2020.</p> <p>However – this has not been completed for 2020 -2021 as the mileage expenses have always been paid through Expenses rather than Salary. This has never been highlighted on any of the previous Internal Audits.</p>	Email/Website
5.	<p>Copy of Exemption Certificate (if applicable) for 2019/20</p>	N/A
6.	<p>Copy of External Audit Report for previous year 2019/20 (where separate report issued alongside Annual Return)</p> <p>6.a 2019 – 2020 Agar Provided</p> <p>6.b 2019 -2020 Agar with External Auditor Comments included</p>	Email/Website
7.	<p>A copy of the previous year's Internal Audit report</p>	Email/Website



	Information Provided	
8.	<p>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></p> <p>Information provided when requested from Auditor</p>	Email
9.	<p>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></p> <p>Information provided when requested from Auditor</p>	Email
10.	<p>Details of CIL receipts (if applicable)</p> <p>Information Provided</p>	Email
11.	<p>Quarterly Bank statements (for all bank accounts) so bank statements for periods 1-30 June 2020, 1-30 September 2020, 1-31 December 2020 and 1-31 March 2021.</p> <p>11.a Please see bank statements from the Business Instant Account – 01/04/2020 -31/03/2021</p> <p>11.b Please see bank statements from the Treasurers Account – 01/04/2020 – 31/03/2021</p>	Email
12.	<p>Bank reconciliations, periodic and at year-end 31 March 2020.</p> <p>Information Provided.</p> <p>Please note Bank Reconciliations only provided for the end of Full Financial Year.</p> <p>All members receive the monthly Bank Statements by email and recorded in the minutes for evidence.</p>	Email
13.	<p>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></p>	Email



	Information Provided when requested from the Auditor	
14.	Copy of Internet Banking transaction details (if applicable) Not Applicable	Email
15.	Minutes for the audit year 1 April 2020 to 31 March 2021 Within these minutes we will expect to find minute references for: <ul style="list-style-type: none"> • Review of internal controls 05/01/2021 PC Minutes. Sheet Number 617 item 14.l • Review of Risk Assessment 05/01/2021 PC Minutes. Sheet number 617 item 14.k • Review of Standing Orders 02/03/2021 PC Minutes. Sheet Number 625 item 14.i • Review of Financial Regulations 05/01/2021 PC Minutes. Sheet Number 617 item 14.j • Review of fees/charges (if applicable) Not applicable • Appointment of internal auditor 02/02/2021 PC Minutes. Sheet 621 item 16.c. Unfortunately, the resolution was for 2021 -2022 rather than 2020 - 2021. • Appointment of RFO (if during year) 02/02/2021 PC Minutes. Sheet 621 item 16.d 	Email/Website
16.	Minute pages from the previous year for the setting of the budget and precept setting for the year 2019/20 <ul style="list-style-type: none"> • Budget meeting to set 2020/21 Precept (as set in Dec 19-Jan 20) • Formal setting of 2020/21 Precept <p>16.a Evidence of Budget Meeting – Information Provided</p> <p>16.b Evidence of Formal Precept Setting. PC Minutes 07/01/2020 sheet 572 item number 17.b</p>	Email/Website
17.	Copy of the budget set for 2020 /21 17.a Information Provided for Payments and Receipts	Email/Website



	<p>17.b Evidence of Budget Setting. PC Minutes 7th January 2020. Sheet 571 item number 16.c</p> <p>17.c Evidence of approval of Budget resetting. PC Minutes 02/02/2021 sheet 621 item number 16.f</p>	
18.	<p>Copy of the precept demand for 2020/21</p> <p>Information Provided</p>	Email
19.	<p>Copy of budgetary control/budget monitoring papers presented to Council during 2020/21.</p> <p>Bank Statements are minuted each meeting that they are circulated to the members.</p> <p>The PC Meeting held on the 02/02/2021 (Sheet 621 item 16.f) members approved for any action to be taken inline for the budget 2020 -2021</p> <p>19.a Evidence provided</p>	Email/Website
20.	<p>Salaries/payroll details – copies of payslips and year-end P60 or information relating to salary payments.</p> <p>Salary/Payslip Information</p> <p>20.a P60 Attached</p> <p>20.b Payslips for 2020 -2021 Attached</p> <p>Pension Information</p> <p>Through 2020 -2021 the employers pension contribution was still be paid by the Parish Clerk/RFO. That was due to on-going issues to the Nest Pension Scheme.</p> <p>20.c Evidence – Pension Scheme Provided</p> <p>However, the correct expenses were collected by the Parish Clerk.</p> <p>Finally, April 2021 the first first by direct debit from the Parish Council’s Treasuere Account was taken for payment to Nest.</p> <p>20.d Evidence of the first Direct Debit Payment to Nest from the Parish Council’s Bank Account Provided.</p>	Email



21.	<p>Copy of Standing Orders and Financial Regulations</p> <p>21.a Standing Orders- information provided</p> <p>21.b Financial regulations – Information Provided</p> <p>21.c Evidence of approval by members FR – Information Provided</p> <p>21.d Evidence of approval by members SO – Information Provided</p>	Email/Website
22.	<p>Insurance Policies – Letter and schedule detailing insurance cover held</p> <p>22.a Certificate of Employers Liability – Ends 30/09/2021 – Information Attached</p> <p>22.b Parish Protect Policy Holder Information – Information Attached</p>	Email
23.	<p>Asset Register</p> <p>23.a Asset Register – Information provided</p> <p>23.b Evidence of approval by members – Information Provided</p>	Email/Website
24.	<p>Internal Control documents</p> <p>24.a Internal Control document – Information Provided</p> <p>24.b Evidence of approval by members – Information Provided</p>	Email/Website
25.	<p>Risk Assessment documents</p> <p>25.a Financial Risk Assessment – Information Provided</p> <p>25.b Evidence of approval by members FRA – Information Provided</p> <p>25.c DP Assessment of Personal Data</p> <p>25.d Evidence of approval by members DP – Information Provided</p>	Email
26.	<p>Petty Cash Book and receipts (if used)</p> <p>£14.00 was first identified for the Recycling Centre. Parish Clerk/RFO does not use Petty Cash for any payments</p>	Email
27.	VAT records and copy of claims submitted to HMRC	Email



	Information Provided	
28.	Tenders during the year (if any contracts entered into)	Not required
29.	Copy of Community Infrastructure Levy (CIL) Reports (where relevant) 29.a Template – Information Provided 29.b Evidence of Expenditure Approved by Members. PC Minutes June 2020 Sheet 589 Item Number 17.g.	Email/Website
	Other information:	
30.	Date of Adoption of Code of conduct Adoption of Code of Conduct initially adopted on the 01/07/2015 Reviewed July 2019-2020. 2020 -2021 not reviewed due to ongoing consultations with NALC and other public bodies . With the introduction from the Local Association the Code of Conduct from May 2021 Chelmondiston Parish Council will consider approving the updated version in 2021-2022	Information Provided
31.	Data protection registration (ICO) (reference and expiry date) ICO Registration ZA152470 Expiry Date 06/12/2021	Information Provided
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) http://chelmondiston.onesuffolk.net/ Accessibilty Statement 2020 - 2021	Website



	<p>Data Protection Policy reviewed 2020 - 2021</p> <p>Cookie Policy reviewed 2020 -2021</p> <p>Privacy Policy reviewed 2020 – 2021</p> <p>Other GDPR Policies reviewed through the year and listed on the website unde GDPR Regulations on the homepage</p> <p>Planning Minutes – Numbers 235 -259</p> <p>Full Parish Council Minutes – Numbers 583 -625</p>	<p>Website</p> <p>Website</p>
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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