

Internal Audit 2023 / 24

Council Information	
Parish Council	Holton-le-Clay
Website	https://holton-le-clay.parish.lincolnshire.gov.uk/
Chair	Mik Boon
Clerk/RFO	Emma Portas
Clerk's Email	hlc.pc@outlook.com
No. of Seats	10 (listed on website)
No. of Vacancies	None listed on website

Key Governance Documents		
	Y/N	Notes
Standing Orders	Y	Based on 2019 model standing orders, 2022 version available
Financial Regulations	Y	Tailored as required
Code of Conduct	Y	LGA Code of Conduct 2020 adopted
Complaints Procedure	Y	
Publication Scheme	Y	
Data Protection	Y	Recommend a Subject Access Requests policy
Risk Management	Y	
Committee Terms of Reference	Y	Planning and Personnel Committees exist
Contact Details Online	Y	Clerk and Councillor email addresses published

Transparency		
	Y/N	Notes
Agendas published (with 3 clear days' notice)	Y	
Minutes published (within 1 month)	Y	
Asset Register published (by 1 Jul)	Y	
Internal Audit Report published (by 1 Jul)	Y	
Annual Governance Statement published (by 1 Jul)	Y	
End of Year Accounts published (by 1 Jul)	Y	Accounting Statements published as part of AGAR
Bank Reconciliation published (by 1 Jul)	N	Recommend publishing the Bank Reconciliation that forms part of the Annual Return

Certificate of Exemption published (by 1 Jul)	N/A	Not applicable
Past 5 Years Annual Returns published online	Y	
External Audit Report published (by 30 Sept)	Y	

Accounts and Banking		
	Y/N	Notes
Accounts accurate and balance	Y	Uses Rialtas Payments and Receipts method of accounting.
VAT recorded	Y	
VAT reclaimed	Y	VAT claimed quarterly
S137 recorded	Y	Council has General Power of Competence but also identifies S137 expenditure as a budget line.
All payments approved	Y	Schedule of Payments, including Credit Card expenditure, presented each month. Approval in minutes.
Payments in accordance with Financial Regulations	Y	
Bank Reconciliations produced and variances explained	Y	Full finance report presented each month
Internal Controls in place	Y	
Bank Mandate up to date	Y	

Budgeting		
	Y/N	Notes
Annual Budget prepared	Y	Published online
Precept Demand minuted	Y	December 2023
Earmarked Reserves reviewed	Y	Regular reporting of reserves each month
Regular budget monitoring	Y	Clerk monitors regularly and reports significant variances to council

Petty Cash		
	Y/N	Notes
Cashbook maintained	N/A	No petty cash
Petty Cash spending authorised	N/A	No petty cash
Petty Cash VAT receipts obtained	N/A	No petty cash
Petty Cash reported to Council	N/A	No petty cash
Petty Cash Float reconciled regularly	N/A	No petty cash
Cash stored securely	N/A	No petty cash

Risk Management		
	Y/N	Notes
Risk Management reviewed annually	Y	
Assets inspected for Health & Safety risks e.g. play equipment, defibrillators	Y	Weekly inspections completed by employed Litter Picker and checklist sheets retained on file.
Finances reported in line with Financial Regulations	Y	
Any Issues highlighted in the Minutes	N	

Miscellaneous		
	Y/N	Notes
General Power of Competence adopted and correctly renewed	Y	Minuted in May 2023
Council paperwork stored securely	Y	All paperwork stored at the council office
Council electronic information stored securely and backed up regularly	Y	Laptop is password protected and backed up regularly

Proper Practice		
	Y/N	Notes
Agendas correctly presented	Y	
Minutes correctly written, approved and signed	Y	
Co-option according to policy	Y	As per standing orders, no separate policy
Declaration of Office signed and retained (Councillor and Chair)	Y	
Members' Register of Interests published online	Y	
Council operating within legal powers	Y	Council has general power of competence
Delegation to Officers or Committees documented	Y	No Scheme of Delegation. Only delegation is as per Financial Regulations.

HR and Payroll		
	Y/N	Notes (applies to all staff)
HR Committee exists	Y	
Job Description up to date	Y	
Contract issued	Y	
Payroll is adequately managed	Y	Third party provider, Duncan & Toplis
HMRC Payments Correct	Y	PAYE paid by Direct Debit
Staff overtime and expenses approved	Y	Clerk has up-to 15 hours overtime per month agreed in their contract. No instances of exceeding this have needed approval.
Staff increments approved	Y	NJC increments agreed in Clerk's contract.
Annual Leave recorded and approved	Y	
Annual Appraisal undertaken	Y	No HR Committee to undertake an appraisal
HR Policies exist	Y	
Pension provision adequate	Y	Clerk is a member of NEST
Pension administration up to date (Pensions Regulator)	Y	Completed online

2023-24 Annual Return (AGAR)		
	Y/N	Notes
Previous year figures correctly stated	N/A	2023-24 accounting statements not available at time of audit.
Previous year-end balance brought forward correctly	N/A	2023-24 accounting statements not available at time of audit.
Precept correct as per bank statements	N/A	2023-24 accounting statements not available at time of audit.
Cash balance matches bank statement on 31 Mar	N/A	2023-24 accounting statements not available at time of audit.
Accounts balance matches Cash balance	N/A	2023-24 accounting statements not available at time of audit.
Variances explained	N/A	2023-24 accounting statements not available at time of audit.
Notice of Public Rights published (from 2022-23)	Y	Noticeboard only, not on the website
Bank Reconciliation completed (from 2022-23)	Y	Not published on the website

Cemetery Records		
	Y/N	Notes
Cemetery accounts accurate	Y	Separate bank account for cemetery income
Exclusive Rights of Burial records kept	Y	
Interment records kept	Y	
Cemetery Fees reviewed and in accordance with approved rates	Y	
Burial map up to date (and backed up if electronic)	Y	

Transaction Spot Checks			
	1	2	3
Item Type	VAT	Non-VAT	Direct Debit
Accounts Description	Stationery	Cemetery Maintenance	Village Hall
Supplier	Viking Direct	Olden Thymes Ltd	British Gas
Invoice Date	3 Jan 2024	1 Dec 2023	7 Nov 2023
Invoice Amount	46.34	583.33	120.13
Minutes Reference	166 on Jan 2024 minutes	151 on Dec 2023 minutes	131 on Nov 2023 minutes
Minutes Amount	46.34	583.33	120.13
Bank Statement Date	24 Jan 2024	19 Dec 2023	24 Nov 2023
Bank Statement Amount	46.34	583.33	120.13
Ledger Date	16 Jan 2024	19 Dec 2023	24 Nov 2023
Ledger Amount	46.34	583.33	120.13
Timely Payment	Yes	Yes	Automatic Payment
VAT Recorded	Yes (7.72)	Not Applicable	Yes (5.72)
Notes			Direct Debit approved at annual meeting in May 2023