

Internal Audit Checklist 2025-6

Name of Council	Cantley, Limpenhoe & Southwood	Name of Clerk	Anne Tandy	No. of Councillors	7
Name of RFO	Anne Tandy	Quorum	3	Precept	£14000

Book-Keeping	Ledger maintained and up to date?	Yes
	Arithmetic correct?	Yes
	Evidence of Internal Control?	Yes
	VAT evidence, recording & reclaim	Yes
	Payment ledger supported by invoices, authorised & minuted?	Yes
	S137 separately recorded & within limits?	Yes
	S137 expenditure direct benefit to electorate?	Yes
Due Process	Latest Standing Orders Adopted?	Yes – see note
	Standing Orders reviewed?	Yes – Jan 26
	Financial Regulations (FR) adopted?	Yes – See note
	FR properly tailored to council?	Yes – Jan 26
	Equality and Diversity policy adopted?	Yes
	Adequate Internal Controls for payments?	Yes
	List of member interests held?	No – see note
	Agendas signed, specified & displayed with 3 clear days' notice	Yes
	Purchase orders raised for all expenditure (if used)?	N/A
	Purchasing authority defined in FR?	N/A
	Committee terms of reference exist & reviewed	N/A
	Website accessible & regularly updated for Transparency Code?	Yes
	Is eligibility for General Power of Competence properly evidenced?	N/A
	Do arrangements for public inspection of council's records exist?	Yes
Risk Management	Does scan of minutes reveal any unusual activity?	No
	Annual risk assessment carried out?	Yes
	Insurance cover appropriate and adequate?	Yes
	Evidence of annual insurance	Yes

	review?	
	Minutes initialled, each page identified and overall signed?	Not seen originals but evidence in minutes
	Regular financial reporting as agreed by Council?	Yes
	S137 Expenditure minuted?	None made
	Control measures specific to the risks of online banking	Yes
	Is public liability insurance in place?	Yes
	Is officer fidelity insurance in place?	Yes
	Evidence of internal & external audit reports received & actioned?	Yes
	Are all electronic files backed up?	Yes
Budget	Annual budget to support precept?	Yes – see note
	Has budget been discussed and adopted by council?	Yes
	Any reserves earmarked?	Yes
	Any unexplained variances from budget?	No
	Precept demand correctly minuted?	Yes
Employment	Contract of employment?	Yes
	HMRC arrangements and payments correct?	Yes
	Council or committee with devolved authority approved salary payment?	Yes
	Other payments reasonable and approved by council	Yes
	Pension contributions recorded and paid?	Yes
	Does council have employer liability insurance?	Yes
Asset Control	Does council keep a register of all assets owned?	Yes
	Is asset register up to date?	Yes - see note
	Value of individual assets included?	Yes
	Inspected for risk and up to date inspection records exist?	Yes
	Record of deeds, articles and land register references	Yes
Bank Reconciliation	Bank reconciliations covering accounts, investments & cash in hand?	Yes
	Are reconciliations presented to council at agreed intervals?	Yes

Year End Procedures	Year end accounts prepared on correct accounting basis?	Yes
	Bank statements and ledger reconcile?	Yes
	Underlying financial trail from records to presented accounts?	Yes
	Where appropriate, debtors and creditors properly recorded	N/A
Transparency Codes & Ass 10	All items of expenditure as required published by 1 st July?	Yes
	End of year accounts published by 1 st July?	Yes
	Annual Governance Statement published by 1 st July?	Yes
	Internal Audit Report published by 1 st July?	Yes
	Councillor responsibilities published by 1 st July?	Yes
	Asset register published by 1 st July?	Yes
	Agendas and meeting papers published within 3 clear days?	Yes
	(Draft) Minutes published within one month of the meeting?	Yes
	Assertion 10 requirements in place	Yes

Recommendations and Observations

- The council have adopted NALC Standing Orders and Financial Regulations but are no longer members of this organisation. These documents are for members only. Suggest that on next review look at different model documents to adapt for the council.
- I could not see any link to Broadland District Council website for the councillors interest forms
- The budget shows that payments to Cantly and Limpenhoe Village Halls grounds maintenance are s137 – these can be funded through other legislation (Misc Prov 1976 s19)
- The budget also does not show a cost for audit although there was a large underspend for the previous year this should still be included
- The asset register shows a disposal in October 2026!

- Everything was well presented - thank you!

Sue Lake
7th May 2026