



# Lincolnshire Association of Local Councils

## Internal Audit Checklist 2025/26

<b>Name of Parish or Town Council</b>	Ruskington Parish Council		
<b>Parish Council website</b>	<a href="https://ruskington.parish.lincolnshire.gov.uk/">https://ruskington.parish.lincolnshire.gov.uk/</a>		
<b>Name of internal auditor</b>	Steve Fletcher		
<b>Date of audit</b>	1 <sup>st</sup> December 2025 to 10 <sup>th</sup> April (website review)	8 <sup>th</sup> April 2026 office visit	
<b>Type of audit</b>	Intermediate	✓	Year-end (including AGAR)
<b>Council contact information</b>	<b>Name</b>	<b>Email</b>	
<b>Clerk</b>	Kathryn Locke	<a href="mailto:clerk@ruskington-pc.gov.uk">clerk@ruskington-pc.gov.uk</a>	
<b>RFO* if different</b>	Kirsty Sinclair	<a href="mailto:rfo@ruskington-pc.gov.uk">rfo@ruskington-pc.gov.uk</a>	
<b>Chairman*</b>	Cllr Owen Ditch	<a href="mailto:cllrditch@ruskington-pc.gov.uk">cllrditch@ruskington-pc.gov.uk</a>	
<b>Electorate</b>	4269	<b>Total number of seats</b>	13
<b>Quorum</b>	5	<b>Number of seats filled at time of audit</b>	11
<b>Precept Demand 2025/26</b>	295,033	<b>Gross budgeted Income</b>	16,691.00
<b>Date of most recent audit</b>	April 2025	<b>Gross budgeted Expenditure</b>	311,724.00
	<b>Tested?</b>	<b>Comments</b>	
<b>Has the internal auditor seen previous internal and external audit reports including the most recent? What were the main recommendations?</b>	Y	Same Internal Auditor / evidenced website	
<b>Were the auditor reports and actions implemented? Have the actions appeared in the minutes? (SAPPP The Practitioners Guide para 5.99)</b>	Y	Evidenced - minutes	

Key governance review		Tested?	Comments & recommendations	Risk <sup>1</sup>		
				Low	Med	High
1	Standing Orders* <i>(up to date 2025 version, tailored, reviewed and lawful)</i>	Y	Reviewed May 2025	✓		
2	Financial Regulations* <i>(up to date 2025 version, tailored, reviewed and lawful)</i>	Y	Reviewed May 2025	✓		
3	Terms of reference (committees / working groups) <i>(should contain - clear days' notice, quorum, delegated power or advisory, lawful, no individual councillors making decisions.)</i>	Y	Evidenced - website	✓		
4	Councillors' Code of Conduct* <i>(s.27 Localism Act 2011)</i>	Y	Reviewed May 2025	✓		
5	Complaints procedure* (tailored and reviewed)	Y	Reviewed November 2025	✓		
6	General Power of Competence <i>(decision compliant with S.1-8 Localism Act 2011 and 'The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012')</i> . <ul style="list-style-type: none"> <li>• <i>Date and minute reference GPOC adopted</i></li> <li>• <i>Qualified Clerk (CiLCA 2015 or later or Level 4 Community Governance or higher qualifications seen)</i></li> <li>• <i>Two-thirds elected councillors at the time of adoption during the current cycle.</i></li> </ul>	Y	CiLCA qualified Parish Clerk  CiLCA qualified RFO  No of elected Members below legal threshold.	✓		
7	Arrangement for inspection of public records adequate* <i>(Announcement at least one day after parish council approval, announcement at least one day ahead of inspection period, minuted approval by council of inspection period dates - 30 working days including first 10 working days of July).</i>	Y	Evidenced - website	✓		
8	External audit report published by 30 Sept on the council website <i>(not applicable to councils validly certified as 'Exempt').*</i> <i>(TPG para 5.81- 5.84 also see guidance notes on front of applicable AGAR form)</i>	Y	Evidenced - website	✓		

Transparency		Tested?	Comments & recommendations	Risk		
				Low	Med	High
9	End of year accounts published by 1 July*	Y	Evidenced - website	✓		
10	Annual Governance statement published by 1 July* Correctly claimed exemption from audit (if relevant)	Y	Evidenced - website	✓		
11	Documents listed on front page of AGAR form published as specified.	Y	Evidenced - website	✓		
12	Agendas and meeting papers published with three clear days' notice for parish/ town council meetings*	Y	Evidenced - website	✓		
13	Past 5 years of annual returns available online*	Y	Evidenced - website	✓		
14	Asset register published by 1 July*	Y	Evidenced - website	✓		
<b>ICO Model Publication Scheme expected requirements:</b>						
15	All items of expenditure above £100 published by 1 July (over £500 for larger Councils)	Y	Evidenced - website	✓		
16	Councillor responsibilities published by 1 July	Y	Evidenced - website	✓		
17	Draft minutes published within one month of the meeting	Y	Evidenced - website	✓		
<b>Councils over £200K turnover:</b>						
18	Senior officer salaries published*	Y	Evidenced - website	✓		
19	Data on issues important to local people (eg. subsidised trade union activity, projects, parking, grants)*	Y	Evidenced - website	✓		
20	Contract/ procurement information over £5,000 published*	Y	Evidenced - website	✓		

Accounting		Tested?	Comments & recommendations	Risk		
				Low	Med	High
21	Cashbook or the accounting system maintained and up to date	Y	Evidenced - files	✓		
22	Arithmetically correct (checks / balance)	Y	Evidenced - files	✓		
23	Evidence of internal control ( <i>compliant with Standing Orders and Financial Regulations and TPG 1.14-1.21</i> )	Y	Evidenced - files	✓		
24	VAT* • evidence of recording • evidence of reclaiming	Y	Evidenced - files	✓		
25	All payments supported by authorised, minuted decisions and invoices	Y	Evidenced - files	✓		
26	s.137* ( <i>last resort power for non-GPC councils</i> ) • Recorded separately within accounts • Within legal threshold limits for the current year • Spend in accordance with legislation	Y	Evidenced - files	✓		
27	Payments made in accordance with Financial Regulations • Online banking • BACS • Direct Debit • Standing Orders	Y	Evidenced – files, invoices, bank statements (printed) and supporting documentation	✓		
28	If Investments/ funds/ cash/ total over £100,000 an Investment Strategy MUST have been adopted and ensure long-term investments for 12+ months are recorded in the Asset and Long-term Investment Register and the purchase/investment and receipts/sales are accounted for as set out in the TPG. ( <i>TPG 2.26-2.29, Section 4 Item H &amp; 5.17, 5.29-30, 5.174-5.177, 5.185-5.190</i> ). An Investment Strategy is recommended for sums held below £100,000	Y	No investments. <b>To note:</b> Account with Dudley Building Society (£30,679.89 balance)	✓		

Budget		Tested?	Comments & recommendations	Risk		
				Low	Med	High
29	Annual budget income and expenditure amounts in support of precept approved by full council and minuted* (TPG 1.8, Section 4 Table D, 5.25-5.28)	Y	Evidenced – files / website	✓		
30	Precept amount properly minuted by full council* (TPG Section 4 Table item D)	Y	Evidenced - minutes	✓		
31	General and earmarked reserves reviewed and sufficient (TPG 1.13, 2.10-11, 4.21 Table D, 5.31-5.39, 5.208)	Y	Reserves increased since 2024/25	✓		
32	Budget is monitored regularly with variances reported to council in line with Financial Regulations. Variances from budget are explained.	Y	Evidenced – minutes / website	✓		

Income control		Tested?	Comments & recommendations	Risk		
				Low	Med	High
33	Income properly recorded and banked promptly	Y	Evidenced – cashbook	✓		
34	Precept income received in bank account.	Y	Evidenced – files / bank statements	✓		
35	Scale of fees reviewed regularly, and fees and charges accurately applied.	Y	Evidenced – minutes / files	✓		
36	Aged debt analysis maintained and appropriate recovery procedures in place to recover arrears/ debts (TPG 5.46-5.48)	Y	n/a	-	-	-
37	VAT applied accurately to transactions and accounted for. (TPG Section 4 Table Item E)	Y	Evidenced – cashbook	✓		
38	Effective security of cash and receiving cash from transactions	Y	Evidenced – adopted practice	✓		
39	Effective security of card receipts transactions	Y	Evidenced – files / bank statements	✓		

Bank reconciliation		Tested?	Comments & recommendations	Risk		
				Low	Med	High
40	Regular bank balances minuted and bank statement reconciliation and signed off by members and minuted. (TPG 1.10, 2.25)	Y	Evidenced – files / bank statements / minutes	✓		
41	Balancing entries (adjustments) explained	Y	None evident 2025/26	✓		
42	Bank mandate up-to-date -Evidence of signatories being reviewed and minuted -Sufficient signatories to enable banking business to be continuously available without delays. (TPG 1.15.5)	Y	Evidenced - files	✓		

Petty cash		Tested?	Comments & recommendations	Risk		
				Low	Med	High
43	Petty cash account used/authorised	Y	Excellent record keeping	✓		
44	Petty cash spending supported by VAT receipt(s)	Y		✓		
45	Petty cash reported to Council	Y		✓		
46	Petty cash float reconciled/reimbursed	Y		✓		

Asset control		Tested?	Comments & recommendations	Risk		
				Low	Med	High
47	Register of assets and long-term investments* <ul style="list-style-type: none"> <li>Exists</li> <li>Up to date and complete</li> <li>Published</li> <li>Review (at least annually) has been minuted (TPG Section 4 Table item H, 5.57-5.70)</li> </ul>	Y	Evidenced – files / minutes / website	✓		
48	Any loans to organisations, groups and other parties accurately recorded in the register.	Y	n/a	-	-	-
49	Land and property registered with HM Land Registry. <a href="https://www.gov.uk/government/publications/registering-local-authority-land-and-property-with-hm-land-registry/register-local-authority-land-and-property">https://www.gov.uk/government/publications/registering-local-authority-land-and-property-with-hm-land-registry/register-local-authority-land-and-property</a>	Y	Evidenced - files	✓		
50	Any loans/borrowing has been properly obtained with authority from Debt Management Office and accurately accounted for (TPG Section 4 Table item H, 5.70)	Y	n/a	-	-	-

Risk Management		Tested?	Comments & recommendations	Risk		
				Low	Med	High
51	Risk Register / Management scheme in place and reviewed annually and minuted (TPG 1.31-1.33, Section 4 Table Item C)	Y	Evidenced – files / website	✓		
52	Insurance Cover <ul style="list-style-type: none"> <li>Reviewed annually for levels of cover</li> <li>Certificate(s) viewed &amp; valid</li> <li>Employees' Liability Cover in place and published*</li> <li>Public Liability Cover</li> <li>Employees' Fidelity Guarantee</li> <li>Councillors' ages reviewed and recorded (some policies restrict some or all cover over certain ages)</li> <li>Other e.g. vehicles, assets, equipment, volunteers ...</li> <li>Compare schedule against asset register and ensure adequate insurance is in place for items to be covered.</li> <li>Public liability insurance must match the PLI for any delegated services, assets (£10million)</li> <li>Any insurance claims during the previous 12 months which may affect the policy and valuations and cover and has the Risk Register been updated to mitigate the risk of re-occurrence?</li> </ul> (TPG Section 4 Table Item C)	Y	Policy 01.06.2025 to 31.05.2026	✓		
53	Internal Controls outlined in Financial Regulations and Standing Orders are being followed and effective? (TPG Section 4 Table Item C)	Y	Evidenced – files / minutes	✓		
54	Assets inspected and Health & Safety issues considered* <ul style="list-style-type: none"> <li>Play equipment</li> <li>Street furniture</li> <li>Fire safety</li> <li>Defibrillators</li> </ul>	Y	Evidenced – staff check and record	✓		
55	Grants ratified and minuted according to policy	Y	Evidenced – files / website	✓		
56	Health and Safety Policy in place where there are 5+ persons working (count councillors, officers, contractors, volunteers) (S 3, Health and Safety at Work Act 1974 and HSE)	Y	Evidenced – files / website	✓		
57	Evidence of unusual activity from minutes	Y	n/a	-	-	-
58	Back up of files adequate	Y	Evidenced – files (& cloud)	✓		
59	Storage of files (paper and electronic) adequate	Y	Evidenced – files (& cloud)	✓		

General		Tested?	Comments & recommendations	Risk		
				Low	Med	High
<b>60</b>	Local Council Award Scheme applicable? <ul style="list-style-type: none"> <li>• Foundation</li> <li>• Quality</li> <li>• Quality Gold</li> </ul> Would this Council be a suitable candidate if they have not achieved the Award Scheme before now?	Y	Council has previously considered	✓		

Proper Process / Practice		Tested?	Comments & recommendations	Risk		
				Low	Med	High
<b>61</b>	List of Members' interests* <ul style="list-style-type: none"> <li>• displayed on council website /link to District Council</li> <li>• reviewed regularly (<i>Members have a statutory requirement to complete and report changes within 28 days of change</i>)</li> <li>• Interests declared in meetings and members follow Standing Orders and Code of Conduct</li> <li>• Dispensations approved as set out in Standing Orders and minuted.</li> </ul>	Y	Evidenced – files / website	✓		
<b>62</b>	Declarations of Acceptance of Office* <ul style="list-style-type: none"> <li>• Councillor (after election/ co-option)</li> <li>• Chair (at least annually)</li> </ul>	Y	Evidenced – files / website	✓		
<b>63</b>	Co-options (after eligibility and disqualification checks) approved by council by a vote, minuted and according to policy	Y	Evidenced – files / website	✓		
<b>64</b>	Agenda documents lawful and published*	Y	Evidenced – files / website	✓		
<b>65</b>	Minutes lawful and published/ hard copy signed* <ul style="list-style-type: none"> <li>- Apologies noted or resolved to be accepted?</li> <li>- A member absent for 6 months handled correctly?</li> <li>- Minutes sequential?</li> <li>- Members present and not present recorded</li> <li>- Interests correctly minuted and members leave room in accordance with Code of Conduct and Standing Orders (Ss27-33 Localism Act 2011)</li> <li>- Dispensations applied for and granted in accordance with Standing Orders (S.33 Localism Act 2011)</li> <li>- Resolutions are minuted and stated with clarity and the applicable legal power included.</li> </ul>	Y	Evidenced – files / website	✓		

66	Confidential items correctly used and resolutions minuted and published <i>Public Bodies (Admission to Meetings) Act 1960 S.1(2)</i>	Y	Evidenced – minutes / website	✓		
67	Purchase order system used/correct	Y	Verbal & email	✓		
68	Purchasing authorised in line with Financial Regulations / Standing Orders limits and the Procurement Act 2023 and Procurement Regulations 2024 requirements <ul style="list-style-type: none"> <li>- Choice of procurement method correct for the procurement</li> <li>- For £30,000+(inc VAT) contracts published on 'Find a Tender'</li> <li>- For £5,000 - £29,999 recommended to publish on 'Find a Tender'</li> <li>- Contract decisions issued and published</li> <li>- 30-day payment terms apply to all contracts</li> <li>- Publish 6-monthly performance to pay within 30-days</li> </ul>	Y	Evidenced – files / minutes	✓		
69	Delegation to officers or committees <ul style="list-style-type: none"> <li>• Lawful delegation (to an officer, committee or joint committee but an individual councillor does <b>not</b> have decision-making powers – S.101 Local Government Act 1972)</li> <li>• Limits set out in financial regulations and / or standing orders or policies or schemes of delegation;</li> <li>• adhered to;</li> <li>• reported adequately</li> </ul>	Y	Evidenced – minutes / website	✓		
70	Annual publication of Members Allowances, Subsistence and Travel expenses paid in the financial year within 14 days of 31 <sup>st</sup> March where practicable. (Local Authorities (Members' Allowances) (England) Regulations 2003 regulation 31)	Y	No 'Member' allowances paid	✓		
71	Any Members' Basic Allowances are paid in accordance with the District/Borough Council - approved rates for that Parish/ Town Council and the HMRC PAYE rules applied to Members Allowances before payment. Any subsistence and travel allowances paid are in accordance with the Parish/Town Council's own adopted policies.	Y	No 'Member' allowances paid	✓		

Payroll & HR		Tested?	Comments & recommendations				Risk		
							Low	Med	High
72	Employee posts properly approved/ recorded/ correct job descriptions in place for each post holder and amendments are confirmed by letter. <ul style="list-style-type: none"> <li>• Proper Officer (Clerk)</li> <li>• RFO</li> <li>• Deputy Clerk</li> <li>• Admin assistant</li> <li>• Site staff/ Grounds workers <ul style="list-style-type: none"> <li>• Other</li> </ul> </li> </ul>	Y	Evidenced - files				✓		
73	Public sector IR35 rules applied where applicable <a href="https://www.gov.uk/guidance/off-payroll-working-for-clients">https://www.gov.uk/guidance/off-payroll-working-for-clients</a>	Y	n/a 2025/26				✓		
74	Right to work checks for employees completed and on file <a href="https://www.gov.uk/check-job-applicant-right-to-work">https://www.gov.uk/check-job-applicant-right-to-work</a>	Y	n/a 2025/26				✓		
75	Written statement of particulars for all staff from day one (April 2020 onwards) <a href="https://www.gov.uk/employment-contracts-and-conditions/written-statement-of-employment-particulars">https://www.gov.uk/employment-contracts-and-conditions/written-statement-of-employment-particulars</a> and amendments to contracts confirmed in writing and minuted*	Y	Evidenced - files				✓		
76	Proper procedures for payroll, PAYE & NI registered with HMRC and monthly reporting of RTI and Pensions*	Y	Evidenced - files				✓		
77	Is payroll inhouse or external provider used?	Y	In-house	✓	External	✗			
78	PAYE & NI payments spot checked - calculations	Y	Evidenced - files				✓		
79	Employers Allowance – Councils are not eligible – payroll system checked.	Y	Evidenced - files				✓		
80	Approval of salaries, annual inflationary increases and increments minuted	Y	Evidenced - files				✓		
81	Approval of expense claims	Y	Evidenced - files				✓		
82	Minimum wage threshold met	Y	Evidenced – files. Staff on NJC scales				✓		

83	HR procedures and policies adopted / reviewed	Y	Evidenced - files				✓		
84	Training policy and record staff /elected Members	Y	Evidenced - files				✓		
85	Probation review completed for new staff within probation period.	Y	Evidenced - files				✓		
86	Annual appraisals undertaken	Y	Evidenced - files				✓		
87	Job description up to date / reviewed	Y	Evidenced - files				✓		
88	Health and safety of staff workstation & PC equipment undertaken * <ul style="list-style-type: none"> <li>• <a href="#">Display Screen Equipment</a></li> </ul>	Y	Evidenced - files				✓		
89	Registered with The Pensions Regulator* Reference number Date of (Re)Declaration of Compliance (every 3 years)	Y	Evidenced - files				✓		
90	Adequate Pension provision in place to meet statutory requirements  <a href="https://www.gov.uk/employers-workplace-pensions-rules">https://www.gov.uk/employers-workplace-pensions-rules</a>		LGPS		x		✓		
			NEST		✓				
			Other		-				
	• Automatic Enrolment for Staff*		Y	✓	N	x	Evidenced - files	✓	
	• Opt-Out Evidenced*		Y	n/a	N	n/a			

Information and data compliance		Tested?	Comments & recommendations	Risk		
				Low	Med	High
91	Registered with Information Commissioner's Office <i>(if relevant)</i>	Y	Evidenced – files / ICO website (reg no. ZC058761 08.12.25 to 07.12.26)	✓		
92	Council-owned email address account in place (either .gov.uk or .org.uk format) <i>(TPG 1.47)</i>	Y	Evidenced	✓		
93	Website Accessibility Statement reviewed and published online* <a href="https://www.gov.uk/guidance/accessibility-requirements-for-public-sector-websites-and-apps">https://www.gov.uk/guidance/accessibility-requirements-for-public-sector-websites-and-apps</a>	Y	Evidenced - website	✓		
94	GDPR/ Data Protection Act policies and procedures in place* <ul style="list-style-type: none"> <li>• Record Retention Schedule</li> <li>• Data Breach Assessment</li> <li>• Privacy Policy</li> <li>• Process for dealing with a Subject Access Request</li> <li>• Security Compliance Checklist ....</li> </ul>	Y	Evidenced – files / website	✓		
95	Publication scheme (ICO model template adopted) <i>(up to date, tailored, reviewed and lawful)</i> and published on the council website.* (Modifications from the ICO template must have had ICO approval.) <i>(Ss19-20 FOIA 2000)</i> Has the Council complied with publishing the information specified in its Publication scheme?	Y	Evidenced – files / website	✓		
96	Compliant with the relevant Transparency Code (if applicable)?	Y	Evidenced – files / website	✓		
97	IT Policy adopted	Y	Evidenced – files / website	✓		

## Transaction spot check (Sample test transactions such as largest payment, employee salaries, direct debit, S.137, VAT, Councillors payment, etc)

Check number	1	2	3	4	5	6
Ledger date	01.04.2025	13.06.2025	28.08.2025	15.10.2025	05.12.2025	11.02.2025
Supplier	ICCM	Aurora	Play Safe	PKF	Chaos Disc	Spalding Air Con
Payment type	FPO	FPO	FPO	FPO	FPO	FPO
Was purchase approved prior to ordering? Order minute reference	✓	✓	✓	✓	✓	✓
Any evidence the purchase was delivered? Delivery evidence	✓	✓	✓	✓	✓	✓
When was the payment approved? Payment minute reference	✓	✓	✓	✓	✓	✓
Is the bill the same as ordered? Invoice value	105.00	348.00	590.40	1008.00	348.00	2158.59
Is the payment approval minuted? Minute value	✓	✓	✓	✓	✓	✓
Is the payment approved matching? Payment value	✓	✓	✓	✓	✓	✓
Does the bank statement value match amount approved? Statement value	✓	✓	✓	✓	✓	✓
Is it within 30 days? Timely payment	✓	✓	✓	✓	✓	✓
Has the VAT been recorded accurately in the accounts? VAT recorded	n/a	58.00	n/a	n/a	58.00	359.77
Has a lawful power been identified? S137 recorded in ledger	n/a	n/a	n/a	n/a	n/a	n/a
Notes/ recommendations	-	-	-	-	-	-

Year End Process – <b>To be carried out at year end</b>		Y/N	Comments & recommendations	Risk		
				Low	Med	High
<b>98</b>	Accounting method correctly applied <ul style="list-style-type: none"> <li>Income and expenditure – <i>mandatory over £200k for 3 years</i></li> <li>Receipts and payments</li> </ul>					
<b>99</b>	Bank statement opening and closing balances reconcile to cash book / ledger.					
<b>100</b>	Robust audit trail evident					
<b>101</b>	Debtors and Creditors recorded (I&E accounting method only)					
<b>102</b>	Asset register updated for current and previous year balances					
<b>103</b>	Borrowing – ensure appropriate DMO approval in place and full year accounting is accurate and checked against balance at 31 <sup>st</sup> March on DMO website. <i>(TPG5.70)</i> <i>Arrangement fees are treated as administrative expenses in year of receipt.</i>					
<b>104</b>	Lending <i>-check if any lending has taken place and is accounted for as specified in TPG.</i>					
<b>105</b>	Explanation of Variances completed in sufficient detail					
<b>106</b>	Intermediate audit recommendations implemented					
<b>107</b>	Annual Accounting Statement rounding applied/adds up					
<b>108</b>	Trust Funds – ensure account filing responsibilities are up to date and not included in AGAR figures					
<b>109</b>	Previous year 'Restatements' correctly identified					
<b>110</b>	Auditor's recommendations for completion of the Annual Governance Statement <i>(if applicable)</i> and narrative report needed to explain IA Annual Statement's 'No' entries.					

## Appendix: Additional Areas for Audit (Council Specific)

	Allotments	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
<b>A1</b>	Income for allotment rentals balance	Y	Evidenced – files (EDGE software)	✓		
<b>A2</b>	Fees charged in accordance with approved rates	Y	Evidenced – files / minutes	✓		
<b>A3</b>	Up to date occupancy details kept and securely retained	Y	Evidenced – files (EDGE software)	✓		
<b>A4</b>	Agreements/licences issued to all plot holders	Y	Evidenced – files (EDGE software)	✓		
<b>A5</b>	Subscription to Industry Advisor	Y	National Allotment Society member	✓		

	Burials	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
<b>B1</b>	Cemetery accounts balance	Y	Evidenced – files	✓		
<b>B2</b>	Fees charged in accordance with approved rates	Y	Evidenced – files / minutes	✓		
<b>B3</b>	All interred ashes have certificates of cremation*	Y	Evidenced – files	✓		
<b>B4</b>	Permits properly documented and stored*	Y	Evidenced – files	✓		
<b>B5</b>	Cemetery regulations adopted and up to date	Y	Evidenced – files	✓		
<b>B6</b>	Registers of burials and purchased graves completed correctly and stored safely*	Y	Evidenced – files. Stored in fireproof cabinet.	✓		
<b>B7</b>	Burial certificates issued correctly	Y	Evidenced – files	✓		
<b>B8</b>	Green slips returned appropriately to Registrar	Y	Evidenced – files	✓		
<b>B9</b>	Legible cemetery burial plan up to date* • backed up if appropriate	Y	Evidenced – files	✓		
<b>B10</b>	Business rates exemptions correctly applied	n/a	n/a	-	-	-

	Buildings and premises	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
<b>Note</b>	<i>Premises licence. Fire checks, electrical checks, First Aid, Insurance valuations, PRS, Water checks, Fire alarms, COSHH, gas inspections, Employer liability and PLI, Fidelity. DEC certificate Use HSE checklist or similar</i>	Y	Evidenced – files / certificates / records	✓		

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## Endnotes

**High and medium risk items may lead to the internal auditor stating that the Council does not comply with one or more assertions on the AGAR form at the end of the financial year.**

**High risk** – these items should be dealt with as a **high priority** because they may affect one or more of the following – statutory and must be done, high financial risk which could reveal the council to losses, not compliant with Proper Practices in the Practitioners' Guide, high risk of reputational damage, failure to comply may lead to penalties, prosecution or legal action.

**Medium risk** – these items need to be improved to meet one or more of the following - statutory requirements, support internal control, reduce the risk of financial loss and reputational damage, improve governance, improve compliance with proper practices in the Practitioners' Guide, and to improve procedures that should be in place.

**Low risk** – these items are usually **best practice** to improve governance, internal control, transparency, efficiency and effectiveness.

\*-Asterisked items are statutory requirements and should be in place where applicable.