

Annual Internal Audit Report 2023/24

Claypole Parish Council

<https://claypole.parish.lincolnshire.gov.uk/>

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.		✓	
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		✓	
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.		✓	
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.		✓	
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.		✓	
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).		✓	
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).		✓	
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

19/05/2024

Name of person who carried out the internal audit

A. C. Everard

Signature of person who carried out the internal audit

Date

05/06/2024

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

****Note:** If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Lincolnshire Association of Local Councils

Internal Audit Report.

To the Chairman of Claypole Parish Council

I have examined council business documents including policies, agendas & minutes, accounting and financial statements and other documents relevant to this internal audit including for financial years 2022-23 and 2023-24.

The results of this internal audit are recorded on the next page. If any part of the audit was found to 'unsatisfactory' I have provided recommendations to improve the weakness identified.

Yours sincerely

Andrew Everard MBA, IRRV (Hons), FMAAT, BA(Hons)
Internal Auditor
Lincolnshire Association Local Councils

Date: 5/6/2024



Internal Audit Report.

Council:	Claypole Parish Council
Internal Auditor:	Andrew Everard
Year Ending:	31 st March 2024
Date of Report	05/06/2024

This internal audit has been conducted in accordance with JPAG The Practitioners' Guide - March 2023 - Section 4 'Internal Audit'. It is recommended that a council completes an intermediate mid-year audit which allows any weaknesses in governance and internal controls to be corrected during the financial year and an end-of-financial-year audit.

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council to detect error or fraud. This report is based on the evidence made available to me and sampling tests undertaken by me and consequently the report is limited to those matters set out below.

The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to further audit enquiries being raised and the external auditor issuing a qualified opinion.

Area of work checked	Outcome
Implementation of previous auditor recommendations	Satisfactory
Implementation of previous AGAR weaknesses/ recommendations	Satisfactory
Key Governance Review	Unsatisfactory
Transparency	Unsatisfactory
Accounting	Satisfactory
Budget	Unsatisfactory
Income Control	Satisfactory
Bank Reconciliation	Satisfactory
Petty Cash	Not applicable
Year-end process	Satisfactory
Asset Control	Satisfactory
Risk Management	Unsatisfactory
General Administration	Unsatisfactory
Proper Process/Practice	Unsatisfactory
Payroll/HR	Satisfactory
Transaction spot checks	Satisfactory
Allotments	Not applicable
Cemetery/burials	Satisfactory
Charities	Not applicable
Community Buildings	Not applicable
Markets	Not applicable
Other:	Not applicable
Other:	Not applicable

Recommendations

1. A checklist of the areas of work looked at during this internal audit has been completed and is issued alongside this report it contains recommendations to be implemented during the 2024-25 financial year. The Public Interest Report issued by the external auditor for financial year 2022-23 is a sign that the parish council did not understand and prioritise their statutory responsibilities and duties and therefore there may be weaknesses in internal controls and processes that will take some time to address.
2. The Council has employed an experienced Clerk/RFO in 2024 and is making progress to update and improve processes for the parish council. This will have a significant impact on outcomes. A few key objectives should be achieved by the parish council over the next few months which will improve the council's operations significantly
 - a. **Training** – councillors should ensure they understand their legal and financial responsibilities while they are the stewards of public money and assets.
 - b. **Transparency** – the decision-making of the parish council is opaque and certainly not easy for a taxpayer or elector to follow in their role as an armchair auditor. The Parish Council has statutory duties to comply with



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Internal Audit Checklist 2023/24

Name of Parish or Town Council	Claypole Parish Council				
Parish Council website	https://claypole.parish.lincolnshire.gov.uk/				
Name of internal auditor	Andrew Everard				
Date of audit	19/5/2024				
Type of audit (Please tick)	Intermediate		Year-end (including AGAR)		Y
Council contact	Name				Email
Clerk	Anne Pallett		clerk@claypolepc.org.uk		
RFO* if different					
Chairman*	Steven Jarman		stephen.jarman@claypolepc.org.uk		
Electorate	1091	Total number of seats	9		
Quorum	3	Number of councillor vacancies	2		
Precept Demand 2023/24	£21,709	Gross budgeted Income			
Date of most recent audit		Date of next audit agreed with Clerk			
Has the internal auditor seen previous audit reports including the most recent?	Y	Comments	A Public Interest Report has been issued for 2022-23 financial year for non-submission.		
Is there evidence that previous internal and	Y	Comments	A Public Interest Report has been issued for 2022-23 financial year for non-submission.		

external audit reports have been acted upon?

The 2021-22 external audit shows that the PWLB figure was inaccurate and had to be restated.

Key governance review	Y/N	Comments & recommendations	Risk ¹		
			Low	Med	High
1 Standing Orders (tailored and reviewed)	Y	The Standing Orders are not tailored to help functioning of the council, for example, SO13e the model standing orders provide a choice but the council adopted standing orders without making that choice. Recommend that Standing Orders are reviewed and brought up to date.			Y
2 Financial Regulations* (tailored and reviewed)	Y	The Council has not used its powers of delegation effectively (Section 4) meaning that every spending decision must come to it. This is not an effective use of resources and either delays decisions or prompts unlawful activity. Recommend that the council adopts the new NALC model Financial Regulations as soon as possible. Recommend that the amount delegated to the Clerk to spend is increased to reflect current spending commitments for emergencies and delegated powers (£100 is too low for modern costs eg fixing a broken tree branch, bench or defibrillator is likely to cost more than £100).			Y
3 Terms of reference (committees / working groups)	Y	Recommended that the parish council sets up a staffing committee with delegated powers to comply with ACAS guidance and best practice.			Y
4 Councillors' Code of Conduct*	Y	Satisfactory			
5 Complaints procedure* (tailored and reviewed)	Y	Satisfactory (no date of adoption visible)			
6 Insurance Cover • Reviewed annually • Certificate(s) viewed & valid • Employees' Liability Cover in place and published* • Public Liability Cover • Employees' Fidelity Guarantee	Y	Satisfactory			

	<ul style="list-style-type: none"> • Councillors' ages reviewed and recorded • Other e.g. vehicles, assets, equipment, volunteers ... 				
7	Council contact details available online	Y	Contact details on the website are not visible https://claypole.parish.lincolnshire.gov.uk/contact		Y
8	Up to date employment contracts for all staff	Y	Satisfactory		
9	Publication scheme in place*	Y	<p>The publication Scheme aims to promote transparency and making information available on the website. https://ico.org.uk/for-organisations/foi/publication-schemes-a-guide/</p> <p>The Council's adopted Publication scheme is not about publishing information requiring any requester to contact the Clerk in many instances. https://claypole.parish.lincolnshire.gov.uk/downloads/file/97/parish-council-information-guide</p> <p>The website is not searchable because most uploaded documents are in PDF format rather than published online on the website itself.</p> <p>Recommend that the Publication Scheme is reviewed and updated with current contact details and more information is published on the website in accordance with the aim of the Freedom of Information Act 2000 model Publication Scheme.</p> <p>A data protection policy is in place, however, it is out of date because it still refers to the Data Protection Act 1998 instead of the latest in 2018.</p>		Y
10	<p>GDPR policies in place*</p> <ul style="list-style-type: none"> • Record Retention Schedule • Data Breach Assessment • Process for dealing with a Subject Access Request • Security Compliance Checklist 	Y			Y
11	Arrangement for inspection of public records adequate*	Y	The Council failed to publish its accounts and other documents for 2022-23. The council must publish its AGAR and offer public rights of inspection for 30 working days (6 weeks including the first ten working days of July).		Y
12	External audit report published by 30 Sept (if relevant)*	Y	The Council has a statutory duty to publish the external auditor's report. The Council has taken steps to publish the Public Interest Report issued in January 2024.		Y

Transparency		Y/N	Comments & recommendations	Risk		
				Low	Med	High
13	End of year accounts published by 1 July*	Y	Not compliant 2022-23			Y
14	Annual Governance statement published by 1 July* <ul style="list-style-type: none"> Correctly claimed exemption from audit (if relevant) 	Y	Not compliant 2022-23			Y
15	Internal audit report published by 1 July*	Y	Not compliant 2022-23			Y
16	Agendas and meeting papers published within three clear days*	Y	Satisfactory			
17	Past 5 years of annual returns available online*	Y	Not compliant			Y
18	Asset register published by 1 July*	Y	Not compliant			Y
Councils under £25K turnover and over £200K (Best Practice for those under £200K):						
19	All items of expenditure above £100 published by 1 July (over £500 for larger)	Y	Not compliant			Y
20	Councillor responsibilities published by 1 July	Y	Not compliant			Y
21	Draft minutes published within one month of the meeting	Y	Not all minutes are on the website yet.			Y
Councils over £200K turnover:						
22	Senior officer salaries published*	N				
23	Data on issues important to local people (e.g., parking, grants)*	N				
24	Procurement information over £5,000 published*	N				

		Accounting	Y/N	Comments & recommendations	Risk		
					Low	Med	High
25	Cashbook maintained and up to date		Y	Satisfactory			
26	Arithmetically correct (checks / balance)		Y	Satisfactory			
27	Evidence of internal control		Y	Satisfactory			
28	VAT* • evidence of recording • evidence of reclaiming		Y	Satisfactory			
29	All payments supported by authorised, minuted invoices		Y	The minutes refer to the finance report and the amounts to be authorised but this is not part of the minutes so it is unclear what has been approved to be spent or approved for payment. Testing of the payments show that there is a list – it is just not part of the formal decisions made by the council and in the event of fraud, error or challenge there can be no certainty what has been approved. Recommended that approvals for spending and approvals of payments is clearly documented and published as part of the minutes in accordance with Sections 4 and 6 of the current Financial Regulations.			Y
30	s.137* • Recorded separately within accounts • Within legal threshold limits for the current year • Spend in accordance with legislation		Y	Satisfactory			
31	Payments made in accordance with Financial Regulations • Cheques • Online banking • BACS • Direct Debit • Credit or debit cards • Other payments		Y	Satisfactory			

	Budget	Y/N	Comments & recommendations	Risk		
				Low	Med	High
32	Annual budget in support of precept approved by full council*	Y	Recommended that the approved budget is published and minuted. It is clear the parish councillors take part in a Budget/Finance meeting to discuss priorities and suggest changes to the next year's budget. However the minutes of the parish council meeting where the budget is approved contains no information stating the amounts that have been agreed and it is not possible to determine from the minutes why the changes to the precept were proposed.			Y
33	Precept demand properly minuted*	Y	Recommended that the resolution to approve a precept actually records the amount that has been decided. (Without this information there is no firm decision in the council's records).			Y
34	Earmarked reserves reviewed	Y	Recommended that the council ensures it has set enough reserves to meet its planned project costs as well as sufficient general reserves and this should be reviewed at the time of setting the budget and periodically throughout the year.			Y
35	Budget is monitored regularly with variances reported to council in line with Financial Regulations <ul style="list-style-type: none"> Variances from budget explained 	Y	Noted that in minute 23/58-2 the council appeared to have overspent budget by £7881.52 by 31 st March 2023. Regular budget monitoring is now being established. Recommend that the procedure outlined in the new model Financial Regulations is followed.			Y

		Y/N	Comments & recommendations	Risk		
				Low	Med	High
Income control						
36	Income properly recorded and banked promptly	Y	Satisfactory			
37	Precept income received in bank account	Y	Satisfactory			
38	Effective security of cash and cash transactions	Y	No cash transactions			
39	Effective security of card transactions	Y	3 signatories with log in cards. Barclaycard.			

		Y/N	Comments & recommendations	Risk		
				Low	Med	High
Bank reconciliation						
40	Regular bank statement reconciliation	Y	Now being completed regularly. Recommend that this process is minuted in accordance with Financial Regulations			Y
41	Balancing entries (adjustments) explained	Y	None identified			
42	Bank mandate up to date <ul style="list-style-type: none"> Evidence of signatories 	Y	4 signatories. Recommend that the parish council minute a periodic check to make sure all old and unused signatories are removed.		Y	

		Y/N	Comments & recommendations	Risk		
				Low	Med	High
Petty cash						
43	Petty cash account used/authorised	Y	Not applicable			
44	Petty cash spending supported by VAT receipt(s)	N				
45	Petty cash reported to Council	N				
46	Petty cash float reconciled/reimbursed	N				
47	Other	N				

		Y/N	Comments & recommendations	Risk		
				Low	Med	High
Year-end process						
48	Accounting according to <ul style="list-style-type: none"> Income and expenditure Receipts and payments 	Y	Satisfactory			
49	Bank statements reconcile to ledger	Y	Satisfactory			

50	Robust audit trail evident	Y	Satisfactory – scribe accounting system is being used.			
51	Debtors and creditors recorded	Y	Satisfactory – scribe accounting system is being used.			
52	Other	N				

		Y/N	Comments & recommendations	Risk		
Asset control				Low	Med	High
53	Register of assets* <ul style="list-style-type: none"> • Exists • Reviewed • Up to date 	Y	Previous year to be restated on AGAR now that the asset register has been reviewed during 2023-24 financial year.			
54	Assets inspected and Health & Safety issues considered* <ul style="list-style-type: none"> • Play equipment • Street furniture • Fire safety • Defibrillators • Other 	Y	Regular visual and operational checks completed. Recommend that the checks and actions arising from them are minuted. This will provide evidence that the council is monitoring these in the event of an insurance claim. Recommend that the Clerk/RFO checks with contractors undertaking work for the council have provided proof of public liability insurance as part of risk assessments.		Y	

		Y/N	Comments & recommendations	Risk		
Risk management				Low	Med	High
55	Risk Register / Management scheme in place	Y	Not up to date. Recommend that the Risk register is reviewed and brought up to date.			Y
56	Annual risk assessment undertaken as a minimum	Y	Not compliant			Y
57	Financial controls and procedures documented	Y	Financial Regulations form the backbone of financial control and procedures are being brought up to date imminently.			Y
58	Regular financial reporting to Council in line with Financial Regulations	Y	There is a lack of financial information available from the minutes and financial transactions are not published. Recommend that the council aims to meet the requirements of the Transparency Code and Publication Scheme.			Y

59	Reporting of bank balances minuted	Y	Not compliant. Recommend that bank balances be minuted at meetings.	Y	
60	Grants ratified and minuted according to policy	Y	Grants and donations policy in place. Not clear when it was adopted and if it has been reviewed and up to date to meet current needs. Recommend a review and update of this policy.	Y	
61	Evidence of unusual activity from minutes	Y	Previous Clerk retired. Councillor acting as RFO did not produce AGAR for 2022-23 financial year.		

General		Y/N	Comments & recommendations	Risk		
				Low	Med	High
62	General Power of Competence • Council eligible • General Power of Competence adopted/ up to date	Y	Not eligible			
63	Back up of files adequate	Y	Satisfactory			
64	Storage of files (paper and electronic) adequate	Y	Storage in Newark. A fireproof bag is also used.			
65	Local Council Award Scheme • Foundation • Quality • Quality Gold	Y	Not sought.			
66	Website Accessibility Statement published online*	Y	Last reviewed December 2020. Recommended as more information needs to be added to the website to meet the requirements of the Freedom of Information Publication Scheme that this statement is up to date.		Y	

Proper Process / Practice	Y/N	Comments & recommendations	Risk		
			Low	Med	High

<p>67 Employee posts properly recorded/ correct job descriptions</p> <ul style="list-style-type: none"> • Proper Officer (Clerk) • RFO • Deputy Clerk • Admin assistant • Site staff • Other 	Y	Satisfactory		
<p>68 List of Members' interests*</p> <ul style="list-style-type: none"> • displayed on website • reviewed regularly 	Y	This is a statutory requirement S.29 Localism Act 2011. Recommended that the link to the SKDC Register of Interests is added to the parish council website.		Y
<p>69 Declarations of acceptance of office*</p> <ul style="list-style-type: none"> • New Councillor • Chairman 	Y	Minutes mention signing a book. These are forms in a statutory format and the Clerk had no knowledge of the book. Recommended that a check is made that the Clerk holds Declarations of Acceptance of Office for all parish councillors and that it is minuted to record that has been completed. The Clerk should minute to show that the Declaration of Acceptance of Office has been signed after any co-option or it has been resolved that it has been delayed to a certain date. Failure to sign a DoAoo promptly on taking office means the seat is vacated. The Chair of the Parish Council must similarly sign a DoAoo on taking office. (S.83 Local Government Act 1972).		Y
<p>70 Co-options according to policy</p>	Y	Recommended that the Council adopts a Co-option Policy/Procedure. In minute 22/186 a co-option took place outside a formal council meeting. This is unlawful. The motion to co-opt should be on an agenda and the council should formally resolve by majority vote to co-opt.		Y
<p>71 Agenda documents correct</p>	Y	The Council has appointed an experienced Clerk/RFO in 2024 and		

			agendas have improved to satisfactory standard.			
72	Minutes correct / signed*	Y	Minutes have been produced the last two financial years but lack details such as clear resolutions with amounts, approved and to be paid to suppliers/ contractors. Reference is made to other lists or documents, but then these do not form part of the minutes and not published. This makes decision-making opaque and lacks transparency. It is noted from minutes that the Chair resolved to go into a confidential session Minute 23/63 – it is the council that resolves to do this in accordance with Public Bodies (Admission to Meetings) Act 1960 S.1(2) not the Chair who may propose it. The Council has appointed an experienced Clerk and this has addressed this area of weakness.			
73	Council-owned email address account in place	Y	Satisfactory			
74	Purchase order system used/correct	Y	Not in use. The new Clerk/RFO may introduce if deemed necessary to comply with new Financial Regulations adopted by the Council.			
75	Purchasing authorised in line with Financial regs / limits	Y	Virtually all ordering, payment approvals have had to go through the parish council, however, with the lack of financial amounts in the minutes it is not possible to form a firm view on this issue.			
76	Council operating within legal powers* • Legal powers identified in minutes	Y	Not compliant. The Clerk/RFO is able to record legal powers on the Scribe accounting system. This may be something that may be noted in minutes in future. This would increase transparency regarding the spending of public funds.			

77 Delegation to officers or committees <ul style="list-style-type: none"> • Scheme of delegation • Limits set out in financial regulations and / or standing orders; • adhered to; • reported adequately 	Y	Financial Regulations set delegation of not more than £100. Very limited to cope with emergency spending situations and many transactions are more than the limit. The new model Financial Regulations are due to be adopted imminently to update the scheme of delegation.		
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Payroll & HR		Y/N	Comments & recommendations			Risk		
						Low	Med	High
78	Written statement of particulars for all staff from day one (April 2020 onwards)*	Y	Satisfactory					
79	Proper procedures for payroll, PAYE & NI*	Y	Satisfactory					
80	Is payroll inhouse or external provider used?	Y	In-house	Y	External			
81	PAYE & NI payments verified	Y	Satisfactory					
82	Approval of salaries and increments	Y	Satisfactory					
83	Approval of expense claims	Y	Satisfactory					
84	Minimum wage threshold met	Y	Satisfactory					
85	HR procedures and policies adopted / reviewed	Y	HR policies incorporated into the employment contract. Recommended that a copy of the HR policies may be added to the website.					
86	Training policy and record staff /elected Members	Y	Recommended that a formal training policy is put in place with a register of training completed. Recent weaknesses in complying with statutory requirements suggests that councillors may need training to meet their legal duties.				Y	

87 Qualified Clerk <ul style="list-style-type: none"> • CILCA 2015 or later • Level 4 Community Governance or higher 	Y	Not eligible					
88 Annual appraisals undertaken	Y	Employee not in post sufficient time. Recommend that the Staffing/HR Committee carry out a probationary review within 6-months of appointing new employees to promote feedback and ensure settling into new employment.		Y			
89 Job description up to date / reviewed	Y	Satisfactory					
90 Health and safety of staff workstation & PC equipment undertaken * <ul style="list-style-type: none"> • Display Screen Equipment 	Y	Recommend that a self-assessment is completed by new employees and bi-annually thereafter.		Y			
91 Adequate Pension provision in place	Y	LGPS NEST Other	Recommend that the Council ensure they have met all their pension statutory duties.		Y		
		Y		N		Y	
		<ul style="list-style-type: none"> • Automatic Enrolment for Staff* 					
		<ul style="list-style-type: none"> • Opt Out Evidenced* 		Y		N	Y
		<ul style="list-style-type: none"> • Declaration of Compliance* 		Y		N	
<ul style="list-style-type: none"> • Redecclaration of Compliance 	Y	Y	Y	N	03/06/2023		

Transaction spot check

Check number	1	2	3	4	5	6
Ledger date						
Item / budget heading	Grass cutting	Joanne Maidment	Rudies Roots			
Reference / Cheque number						
Order minute reference		23/150-f	23/150-f			
Delivery evidence						
Payment minute reference	23/158					
Invoice value	1326.00					
Minute value	1105.00		98.75			
Payment value	1326.00	350.00	119.50			
Statement value	1326.00					
Timely payment	13/10/2023 – 19/12/2023 N					
VAT recorded	221.00					
S137 recorded in ledger	N/A	N/A				
S137 minuted	N/A	N/A				
Notes	<p>Has a copy of the contractor's public liability been obtained by the RFO/Clerk?</p> <p>Had been allocated to S.137 but to be amended. Booking ref 23/130-f</p>					

Appendix: Additional Areas for Audit (Council Specific)

	Burials	Y/N	Comments & Recommendations	Risk		
				Low	Med	High
B1	Cemetery accounts balance	Y	Satisfactory			
B2	Fees charged in accordance with approved rates	Y	While fees have increased in April 2024 no parish council resolution identified in minutes shared with me to implement this change.			Y
B3	All interred ashes have certificates of cremation*	Y	I was informed that certificates are required before burial of ashes.			
B4	Permits properly documented and stored*	Y	I was advised that these are held by the council.			
B5	Cemetery regulations adopted and up to date	Y	Regulations adopted and published on the website (however the fees attached to the cemetery regulations apply from 2020 but there may have been an increase from 2024) - the published cemetery regulations need updating			Y
B6	Registers of burials and purchased graves completed correctly and stored safely*	Y	Kept up to date and stored in a fireproof bag.			
B7	Burial certificates issued correctly	Y	I was advised that these are held by the council.			
B8	Green slips returned appropriately to Registrar	Y	I was advised that this occurs after each burial.			
B9	Legible cemetery burial plan up to date* <ul style="list-style-type: none"> • backed up if appropriate 	Y	I was advised that the electronic burial map is up to date and backed up regularly.			
B10	Business rates exemptions correctly applied	Y	Satisfactory.			

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.