

## REVIEW OF EFFECTIVENESS OF INTERNAL AUDIT

| <u>ITEM</u>                                | <u>CHECK</u>   | <u>RISK</u> | <u>DATE</u>   |
|--|--|-------------|---|
| <b>Land at the Flyover</b>                 | <b>Ownership:-</b><br>Deeds kept by Solicitor (Darby's at Oxford).<br>Reviewed at Annual Meeting of Council and obtained from Solicitor every 4 years.                                   | Medium      | Last reviewed:<br>Deeds reviewed in 2016, then every 4 years (2020).  |
|  | <b>Maintenance:-</b><br>On the agenda of the Environment Committee.  | Medium      | Bi-monthly.<br>Inspected regularly by Cllr. Blencowe & Cllr. Sacha.   |
| <b>Burial Ground</b>                       | As above   | As above    | As above<br><br>Inspected regularly by Cllrs. Watts, Buttler & Sacha.   |
| <b>Town Furlong Green</b>                  | As above   | As above    | As above<br><br>Inspected regularly by Cllrs. Watts, Buttler & Sacha.   |
| <b>Land at The Rydes &amp; Rydes Close</b> | As above   | As above    | As above<br><br>Inspected regularly by the Clerk.   |
| <b>Burial Ground Headstones</b>            | Tested every 4 years by Humphris' (done 2013).<br>Checked every 6 months by Councillors.   | Medium      | Last test: 2013.<br>Next test: 2017.<br><br>Spring/Autumn.  |
| <b>Churchyard</b>                          | Duty to maintain grass & boundary walls and, by agreement, the Church clock.<br>(PCC reminded of the need to check stability of headstones & H&S hazard of railings around tombs: 2016.) | Medium      | Regular item on Environment Committee. agenda.<br><br>Inspected regularly by Cllrs. Watts, Buttler & Chairman of the Environment Committee. |

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|--|---|--------------------|---|
| <b>Computer &amp; Office Furniture</b>             | Kept at Clerk's house. Insured & reviewed at Annual Meeting. Workstation review: 2016: new chair needed?  | Low                | New computer & printer 2016.<br>Review: 2020.   |
| <b>External hard drive Back-up stick:</b>          | Kept at Clerk's house. Kept by Chairman.  | Low                | Updated weekly<br>Updated regularly.  |
| <b>Street Furniture and Wellington Memorial</b>    | Register of assets kept. All items insured and reviewed at Annual Meeting. Rolling programme of maintenance overseen by Environment Committee.  | Medium             | Maintenance considered at each Environment Committee. Seats, noticeboard & litter bins refurbished 2016. Next full review: May/June 2018. |
| <b><u>Financial Matters:-</u></b>                  |   |                    |   |
| <b>Precept</b>                                     | Receipt reported to Council   | Low                | Twice a year  |
| <b>Cashbook</b>                                    | Maintained on a quarterly basis. Chairman/Vice-Chairman to check at 6 monthly intervals.  | Low                | Quarterly.<br>Half yearly accounts circulated.<br>Checked annually by Internal Auditor.   |
| <b>Payments</b>                                    | Cheques brought to Council for approval (2 signatures). Signatories confirmed at Annual Mtg. Payments supported by invoices; s.137 expenditure and Council approval recorded in minutes. VAT reclaimed. | Low                | Monthly   |
|  |   | Low                | Monthly   |
|  |   | Low                | Annually  |
| <b>Receipts</b>                                    | Reported to Council (except for Bank charges/ interest & Burial fees)   | Low                | As appropriate.   |
| <b>Insurance</b>                                   | Reviewed May/June.  | Low                | Annually  |
| <b>Standing Orders &amp; Financial Regulations</b> | Formally adopted. 3 quotes obtained where possible.   | Low                | Amended as necessary. Re-done 2010. Reviewed in 2014 & every 4 years thereafter (2018).   |

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| <b>Budget</b>                              | Discussed & approved by Council.<br>Reviewed half yearly; any variances discussed.   | Low                | Annually/<br>Half yearly  |
| <b>Petty cash</b>                          | Not used   | N/a                | N/a   |
| <b>Bank reconciliation</b>                 | Statements received & checked by Clerk.<br>Chairman/Vice-Chairman to check at 6 monthly intervals.   | Low                | Monthly/as applicable   |
| <b>Year end procedures</b>                 | Accounts prepared on a Receipts & Payments basis by the Clerk.   | Low                | Checked by Internal Auditor, converted to Income & Expenditure basis and sent to Clerk. |
| <b>Annual audit</b>                        | Prepared by Clerk & approved by Council.   | Low                | Checked by Internal & External Auditors.  |
| <b>Internal Auditor</b>                    | Ongoing appointment (qualified accountant).  | Low                | Confirmed at Annual Meeting of Council  |
| <b>Fidelity guarantee</b>                  | Reviewed annually  | Low                | Annual  |
| <b><u>Other Matters:-</u></b>              |  |                    |   |
| <b>Declaration of Acceptance of Office</b> | Completed by each Member before first meeting and annually by the Chairman.  | Low                | As applicable   |
| <b>Register of Interests</b>               | As above.<br>Councillors reminded to declare interests at every meeting.   | Low                | As applicable.<br>Re-done 2016.   |
| <b>Code of Conduct</b>                     | Adopted and applied by Council; guidance given   | Low                | As applicable   |
| <b>Risk management</b>                     | Regularly updated at Environment Committee   | Low                | Annual check with bi-monthly updates.   |
| <b>Employment of Clerk</b>                 | Contract in place.<br>Council is responsible for PAYE.<br>Salary reviewed annually in line with NALC recommendations.<br>Draft contract prepared & details in place for replacement when required. | Low                |   |

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| <b>Ongoing contracts</b>   | Contracts issued for 3 years, subject to satisfactory performance. Reviewed at least annually and tenders put out as and when necessary.        | Low         | Annual.<br>Seek tenders for 2018.              |
| <b>Grass Cutting etc.</b>  | Contractor to carry £10m. Public Liability Insurance; copy given to P.C. Parish Council also carries PLI. Contractor's Risk Assessment checked. | Low         | Annual   |
| <b>Minutes</b>   | Kept on computer & as hard copy. Published on notice boards and the PC website.<br>Legal powers reported.                                       | Low         |  |
| <b>Dealing with Unusual Matters</b>  | Discussed with/advice sought from Oxfordshire Assoc. of Local Councils and the Society of Local Council Clerks.                                 | Low         | As applicable                                  |
| <b>Review of policies:</b><br>Climate Change<br>Footpaths<br>Green<br>Press<br>Play<br>Solar Photovoltaics (PV)<br>Wind turbines | Reviewed each year at the April Council meeting.  |             | Next review: 2017                              |
| <b>Review of procedures:</b><br>Complaints<br>Urgent business  | As above.   |             | Next review: 2017.                             |
| <b>Other Matters:-</b>   |   |             |  |
| <b>Crime &amp; Disorder Act 1998</b><br><b>Human Rights Act 1998</b><br><b>Race Relations Act 2000</b>                           | Implications considered.<br>As above.<br>As above.  |             | At each Council mtg.<br>As above.<br>As above. |
| <b>Sustainability &amp; green issues:</b>  | Borne in mind at each Env. Cttee. Meeting.  |             | Bi-monthly.                                    |
| <b>Risk Management</b>   | Carried out by Cllr. Watts, Risk Management Officer, around the beginning of April/May.   |             | Done: Sept. 2016.                              |

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| <b>Review of the effectiveness of Internal Audit</b> | Reviewed each year in the autumn.   |                    |                             |
| <b>Freedom of Information Act 2000</b>               | Minutes & some other info. published on website; any other requests would be dealt with on an individual basis. |                    | Reviewed: Sept. 2016.       |
| <b>Data Protection Act</b>                           | Registered with The Information Commissioner.   |                    | Renewed Annually: Sept 2016 |

*There is no longer a legal requirement for small bodies to conduct an annual review of internal audit separate from the annual review of internal controls. However, it remains good practice to do so from time to time. Auditors will still expect to see reviews or a planned cyclical approach. It is hard to see how a council could review its internal control arrangements without considering internal audit. The requirement for internal audit remains in place.*