



# Lincolnshire Association of Local Councils

## Internal Audit Checklist 2025/26

<b>Name of Parish or Town Council</b>	<a href="#">Theddlethorpe All Saints and St Helens Parish Council</a>		
<b>Parish Council website</b>	<a href="#">Homepage – Theddlethorpe All Saints and St Helens Parish Council</a>		
<b>Name of internal auditor</b>	Kathleen Roberts		
<b>Date of audit</b>	15 <sup>th</sup> April 2026		
<b>Type of audit</b>	Intermediate		Year-end (including AGAR) ✓
<b>Council contact information</b>	<b>Name</b>	<b>Email</b>	
<b>Clerk</b>	Steph Bristow	clerk@theddlethorpeparishcouncil.gov.uk	
<b>RFO*if different</b>			
<b>Chairman*</b>	Councillor N Baker	Cllrbaker@theddlethorpeparishcouncil.gov.uk	
<b>Electorate</b>	725	<b>Total number of seats</b>	11
<b>Quorum</b>	5	<b>Number of seats filled at time of audit</b>	11
<b>Precept Demand 2025/26</b>	9,504	<b>Gross budgeted Income</b>	15,200
<b>Date of most recent audit</b>	21/04/2025	<b>Gross budgeted Expenditure</b>	16,869
	<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	No recommendations	
<b>Were the auditor reports and actions implemented? Have the actions appeared in the minutes? (SAPPP The Practitioners Guide para 5.99)</b>	Y	No recommendations / Report recorded verbally only.	

Key governance review		Tested?	Comments & recommendations	Risk <sup>i</sup>		
				Low	Med	High
1	Standing Orders* ( <i>up to date 2025 version, tailored, reviewed and lawful</i> )	✓	Older versions removed from website	✓		
2	Financial Regulations* ( <i>up to date 2025 version, tailored, reviewed and lawful</i> )	✓	Anything other than previous year to be removed from website	✓		
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> )	✓	Terms of what delegated powers to individual Councillors are required		✓	
4	Councillors' Code of Conduct* ( <i>s.27 Localism Act 2011</i> )	✓				
5	Complaints procedure* ( <i>tailored and reviewed</i> )	✓	None			
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>	N/A				
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> )	✓				
8	External audit report published by 30 Sept on the council website ( <i>not applicable to councils validly certified as 'Exempt'.</i> )*(TPG para 5.81- 5.84 also see guidance notes on front of applicable AGAR form)	✓				

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

Accounting		Tested?	Comments & recommendations	Risk		
				Low	Med	High
21	Cashbook or the accounting system maintained and up to date	✓				
22	Arithmetically correct (checks / balance)	✓				
23	Evidence of internal control ( <i>compliant with Standing Orders and Financial Regulations and TPG 1.14-1.21</i> )	✓				
24	VAT* <ul style="list-style-type: none"> <li>evidence of recording</li> <li>evidence of reclaiming</li> </ul>	✓				
25	All payments supported by authorised, minuted decisions and invoices	✓				
26	s.137* ( <i>last resort power for non-GPC councils</i> ) <ul style="list-style-type: none"> <li>Recorded separately within accounts</li> <li>Within legal threshold limits for the current year</li> <li>Spend in accordance with legislation</li> </ul>	✓	No section 137 recorded or shown in cash book records			
27	Payments made in accordance with Financial Regulations <ul style="list-style-type: none"> <li>Cheques</li> <li>Online banking</li> <li>BACS</li> <li>Direct Debit</li> <li>Standing Orders</li> <li>Credit or debit cards</li> <li>Other payments</li> </ul>	✓	Banking details requested  Evidence produced link to Financial regs			
28	If Investments/ funds/ cash/total over £100,000an Investment Strategy MUST have been adoptedand 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		N/A			

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)	✓				
30	Precept amount properly minuted by full council* (TPG Section 4 Table item D)	✓				
31	General and earmarked reserves reviewed and sufficient (TPG 1.13, 2.10-11, 4.21 Table D, 5.31-5.39, 5.208)	✓	Updated			
32	Budget is monitored regularly with variances reported to council in line with Financial Regulations. Variances from budget are explained.	✓	Looked at this quarterly reports reported to council			

Income control		Tested?	Comments & recommendations	Risk		
				Low	Med	High
33	Income properly recorded and banked promptly	✓				
34	Precept income received in bank account.	✓				
35	Scale of fees reviewed regularly, and fees and charges accurately applied.		N/A			
36	Aged debt analysis maintained and appropriate recovery procedures in place to recover arrears/ debts (TPG 5.46-5.48)		N/A			
37	VAT applied accurately to transactions and accounted for.(TPG Section 4 Table Item E)	✓				
38	Effective security of cash and receiving cash from transactions		N/A			
39	Effective security of card receipts transactions	N/A	Would recommend a debit card for clerk is considered due to multiple payments via clerk			

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)	✓	Quarterly			
41	Balancing entries (adjustments) explained					
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)	✓	Following query to clerk the mandate has been checked and she is instigating some training for the Cllrs who have access as some have not been using the service		✓	

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

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 (TPGSection 4 Table item H, 5.57-5.70)</li> </ul>	✓	Reviewed annually			
48	Any loans to organisations, groups and other parties accurately recorded in the register.		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>		I have not tested nor checked if any land is owned/ registered by the Council			
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)					
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Risk management		Tested?	Comments & recommendations	Risk		
				Low	Med	High
<b>51</b>	Risk Register / Management scheme in place and reviewed annually and minuted (TPG 1.31-1.33, Section 4 Table Item C)	✓	Reviewed 2025			
<b>52</b>	<b>Insurance Cover</b> <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? (TPG Section 4 Table Item C)</li> </ul>	✓	Policy scope not checked by internal audit  Minuted as reviewed annually		✓	
<b>53</b>	Internal Controls outlined in Financial Regulations and Standing Orders are being followed and effective? (TPG Section 4 Table Item C)	✓	Recommendation that cllrs are reminded to declare interests in line with the code of conduct sec.21 of Localism act 2011 at least annually (at least 1 cllr is being paid for contractual work, the declaration applies to contracts and payments)		✓	
<b>54</b>	<b>Assets inspected and Health &amp; Safety issues considered*</b> <ul style="list-style-type: none"> <li>• Play equipment</li> <li>• Street furniture</li> <li>• Fire safety</li> <li>• Defibrillators</li> <li>• Other</li> </ul>	Not audited				
<b>55</b>	Grants ratified and minuted according to policy	✓				
<b>56</b>	Health and Safety Policy in place where there are 5+ persons working (count councillors, officers,	✓	Informed this is highly recommended ; currently not in place			

	contractors, volunteers) (S 3, Health and Safety at Work Act 1974 and HSE)					
57	Evidence of unusual activity from minutes					
58	Back up of files adequate	✓	Informed all on cloud			
59	Storage of files (paper and electronic) adequate	✓				

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?		N/A			

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>	✓	Clerk answered N/A To dispensation requests, question asked why / none received etc?		✓	
<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>	✓				
<b>63</b> Co-options(after eligibility and disqualification checks) approved by council by a vote, minutedand according to policy	✓	Co –option policy on website			
<b>64</b> Agenda documents lawful and published*	✓				
<b>65</b> Minutes lawfuland 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> </ul>	✓			✓	

	<ul style="list-style-type: none"> <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>		Dispensations / declarations of interest require attention noted in recommendations			
66	Confidential items correctly used and resolutions minuted and published <i>Public Bodies (Admission to Meetings) Act 1960 S.1(2)</i>	✓				
67	Purchase order system used/correct	✓	No purchase orders recorded		✓	
68	<p>Purchasing authorised in line with Financial Regulations / Standing Orders limits and the Procurement Act 2023 and Procurement Regulations 2024 requirements</p> <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 aTender'</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>	✓	<b>Query payments to members for invoices docs requested for inspection x 6</b>		✓	
69	<p>Delegation to officers or committees</p> <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>	✓	Schemes of delegation are recommended for all individual Cllrs with specific responsibilities. Scope of allowed actions if any?		✓	
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)		None 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.		None paid			
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Payroll & HR		Tested?	Risk			
			Comments & recommendations	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>	✓	One employee no comments			
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>					
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>	✓				
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*	✓	Pay increases recorded in minutes			
76	Proper procedures for payroll, PAYE & NI registered with HMRC and monthly reporting of RTI and Pensions*	✓				
77	Is payroll inhouse or external provider used?	✓	In-house	✓		

					External					
78	PAYE & NI payments spot checked - calculations	✓	<b>Evidence requested</b>							
79	Employers Allowance – Councils are not eligible – payroll system checked.	✓								
80	Approval of salaries, annual inflationary increases and increments minuted	✓	Pay increases minuted							
81	Approval of expense claims	✓								
82	Minimum wage threshold met	✓								
83	HR procedures and policies adopted / reviewed		Policies required				✓			
84	Training policy and record staff /elected Members	✓	Staff only				✓			
85	Probation review completed for new staff within probation period.		N/A							
86	Annual appraisals undertaken	✓	Recorded in minutes							
87	Job description up to date / reviewed									
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>	✓	No H.S policy or documentation available Clerk to provide docs for approval asap							
89	Registered with The Pensions Regulator* Reference number Date of (Re)Declaration of Compliance (every 3 years)	✓	N/A registration up to date							
90	Adequate Pension provision in placeto meet statutory requirements  <a href="https://www.gov.uk/employers-workplace-pensions-rules">https://www.gov.uk/employers-workplace-pensions-rules</a>	N/A	LGPS		Tick					
	NEST		Tick							
	Other		Identify							
	<ul style="list-style-type: none"> <li>Automatic Enrolment for Staff*</li> </ul>		Y		N	✓	DD/MM/YYYY			
	<ul style="list-style-type: none"> <li>Opt-Out Evidenced*</li> </ul>	●	Y		N		DD/MM/YYYY			

Information and data compliance		Tested?	Comments & recommendations	Risk		
				Low	Med	High
91	Registered with Information Commissioner's Office (if relevant)	✓				
92	Council-owned email address account in place (either .gov.uk or .org.uk format) (TPG 1.47)	✓	Recommend all members gov.uk emails are on website	✓		
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>	✓				
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>	✓				
95	Publication scheme (ICO model template adopted) (up to date, tailored, reviewed and lawful) and published on the council website.*(Modifications from the ICO template must have had ICO approval.)(Ss19-20 FOIA 2000) Has the Council complied with publishing the information specified in its Publication scheme?	✓				
96	Compliant with the relevant Transparency Code (if applicable)?	✓				
97	IT Policy adopted	✓				

## 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
	Large transaction	Payment to Cllr	Direct debit	Sec 137	salary	
Ledger date	05/12/25		20/06/25	NOT LISTED	September	
Item / budget heading						
Reference / Cheque number	2023-3895	41	24/06/25		28/09/25	
Was purchase approved prior to ordering? Order minute reference	Approved to purchase 06/25	22/05/25	YES		Yes	
Any evidence the purchase was delivered? Delivery evidence	No minute found relating to delivery or installation	No minute recording the delivery  Goods planted evidence	Contractual  Annual payment		Contractual  Monthly	
When was the payment approved? Payment minute reference	04/12/25	24/05/25	24/06/25		28/09/25	
Is the bill the same as ordered? Invoice value	Yes	Yes	Yes			
Is the payment approval minuted? Minute value	Amount not found minuted as resolution may have been earlier in year?	Amount not minuted	Minuted increase £47		Approved increase added  9/25.08 financial minutes	
Is the payment approved matching? Payment value	Yes £3,336.00	Yes £82 + £56	£47		Yes  £311.20	
Does the bank statement value match amount approved? Statement value	3,336.00 Yes	Paid as one £138	Yes £47		£311.20	
Is it within 30 days? Timely payment	Paid 05/12/2025	Yes	Yes		Yes	

Has the VAT been recorded accurately in the accounts? <b>VAT recorded</b>	Recorded and claimed	Recorded and claimed	No VAT			
Has a lawful power been identified? <b>S137 recorded in ledger</b>	? No section 137 on accounts	N/A	N/A			
<b>Notes/ recommendations</b>	Minute the value Minute the receipt of goods	Make sure all invoices have VAT no. Plus address of Council (clerks address)			N	

Year End Process		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>		N/A			
<b>104</b>	Lending <i>-check if any lending has taken place and is accounted for as specified in TPG.</i>		N/A			
<b>105</b>	Explanation of Variances completed in sufficient detail	✓				

<b>106</b>	Intermediate audit recommendations implemented		None			
<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		None			
<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.	✓	None required			

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

	Allotments	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
<b>A1</b>	Income for allotment rentals balance					
<b>A2</b>	Fees charged in accordance with approved rates					
<b>A3</b>	Up to date occupancy details kept and securely retained		N/A			
<b>A4</b>	Agreements/licences issued to all plot holders					
<b>A5</b>	Other					

	Burials	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
<b>B1</b>	Cemetery accounts balance					
<b>B2</b>	Fees charged in accordance with approved rates					
<b>B3</b>	All interred ashes have certificates of cremation*					
<b>B4</b>	Permits properly documented and stored*					
<b>B5</b>	Cemetery regulations adopted and up to date					
<b>B6</b>	Registers of burials and purchased graves completed correctly and stored safely*		N/A			
<b>B7</b>	Burial certificates issued correctly					
<b>B8</b>	Green slips returned appropriately to Registrar					
<b>B9</b>	Legible cemetery burial plan up to date* <ul style="list-style-type: none"> <li>backed up if appropriate</li> </ul>					
<b>B10</b>	Business rates exemptions correctly applied					

	Charities	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
<b>C1</b>	Accounted for separately					
<b>C2</b>	Independently audited*		N/A			
<b>C3</b>	Returns filed within legal time limits*					

	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 <a href="https://www.hse.gov.uk/voluntary/work-types/village-and-community-halls.htm">https://www.hse.gov.uk/voluntary/work-types/village-and-community-halls.htm</a> Is the ownership /lease title registered with Land Registry?</i>		N/A			
<b>Cb1</b>						
<b>Cb2</b>						
<b>Cb3</b>						

	Markets	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
<b>M1</b>	Income for stall hire balances					
<b>M2</b>	Fees charged in accordance with approved rates					
<b>M3</b>	Up to date occupancy details kept and securely retained		N/A			
<b>M4</b>	Statutory records kept / stored safely					
<b>M5</b>	Agreements/licences issued to all stall holders					
<b>M6</b>	Other					

	Other	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
<b>O1</b>						
<b>O2</b>						
<b>O3</b>						

#### 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.

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**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.