

INTERNAL AUDIT REPORT FOR YEAR ENDING 31 MARCH 2022

By Yorkshire Local Councils Associations, Internal Audit Service

Name of Council	STILLINGFLEET	Name of Clerk:	RUTH SWALES
Internal Auditor's name and date of Audit	KAREN CANADINE – 23 & 24 April 2022	Name of RFO (if different)	n/a

Note: This Internal Audit is a 'point in time' audit. You will agree the 'point in time' with your allocated auditor. Yes/No statements must apply on the date of the audit. Clerks, please read this document and provide all documents in **red italics** to the internal auditor electronically (or website links to documents), by the date agreed.

	Minute reference / web link	Internal Auditor Observations
<p>Last year's internal audit –</p> <p>a. Minute reference of when this was reported to council.</p> <p>b. If not done by YLCA, provide a copy of the report.</p> <p>c. Evidence of audit action plan implementation?</p>	<p>a) 21025.3</p> <p>b) Undertaken by YLCA</p> <p>c) 21060.6 & 21069</p> <p>Audit Action plan on memory stick</p>	<p>a. Minute 21025.3 from 27 May 2021 shows internal audit for 2020/2021 was presented to council.</p> <p>b. YLCA Internal Audit 2021 reviewed in preparation for this audit. An Audit action plan resulting from 2021 Internal Audit has been provided which highlights actions recommended by last year's IA along with completion dates. Minute 21069 from meeting on 6 January 2022 where council considered reserves read and noted.</p> <p>c. Minute 21060.6 audit plan for January 2022 to March 2023 approved at meeting on 2 December 2021. Audit plan provided.</p>
<p>Review of the Effectiveness of Internal controls – evidence of internal controls checklist and minute reference of review.</p>	<p>H2 2020/21 – 21025.1</p> <p>H1 2021/22 – 21060.3</p> <p>H2 2021/22 – 22010.5</p> <p>Internal control checklist on memory stick</p> <p>Year-end check due by 24 May 22</p>	<p>Internal controls checklist document provided. The council's minutes as referenced to the left at 21025.1 from 27 May 2021, minute 21060.3 from 2 December 2021 and 22010.5 from 7 April 2022 all evidence that the council has carried out internal control checks which are then reported to council.</p> <p>Recommendation - please see note regarding minute numbering at 'L' below.</p> <p>Note that an agenda item to 'Review the effectiveness of internal controls' should be included on a council agenda annually to formally review the internal controls checklist and consider if anything else needs adding to the list. A resolution in the minutes will evidence that this review has taken place. This is best practice as laid down in the</p>

			Practitioners Guide 2022 on page 28 and a requirement of the AGAR. It is evident that the council has internal controls in place, and these are regularly reported to the council.
	<i>Annual Governance and Accountability Return</i> for previous year on council's website	www.stillingfleetparishcouncil.org/annual-governance-and-accountability-return-2020-21/	The full AGAR is easy to find on the council's website and has been uploaded along with an explanation of variances, bank reconciliation and notice of the period for the exercise of public rights.

	AGAR Part 2 Internal Control Objective	Please provide website link to document, state that it is 'attached' or state why it is not available.	Objective Met Yes/No, N/A or Partly	Internal Auditor Observations
A	Appropriate accounting records have been properly kept throughout the financial year.			
	Regular financial reports to council including a <i>Bank Reconciliation, Budget Monitor, Receipts and Payments and Bank Statements (for the whole financial year)</i>	All on memory stick	Yes	<u>Bank Reconciliation</u> –A bank reconciliation signed by the chairman and two councillors was provided. <u>Budget Monitor</u> – A budget monitor document was provided which shows 2019/2020,2020/2021 and 2021/2022 figures. The budget comparison as of 31 July 2021 was reviewed by council at its meeting on 5 August at minute 21037.5. When council has noted/approved a document recommended that the word RESOLVED is used in the minutes to show that the council considered the budget monitor report and approved it. The council has signed the budget document, but this has not been minuted. e.g., RESOLVED to approve the budget monitor for the period X to Y.

				<p><u>Receipts and Payments</u> - The council considers finance items at each council meeting including the bank account balances, receipts and payments are listed in the minutes but with no date of the invoice/payment. Some items include a description, and some do not.</p> <p><u>Bank Statements</u> for the whole year have been provided. As an internal control check it is recommended that all bank statements are signed at the time of the internal control checks against the bank reconciliation. Bank Balances are reported at each council meeting.</p>
	<p>S137 expenditure <i>recorded in minutes, (please provide copy of minutes or link to where they can be found on the council's website)</i> brings direct benefit to electorate, separate column in cashbook and within spend limits</p>	<p>Minute ref – 21080.4 & Separate column on Receipts & Payments ledger</p>	<p>Partly</p>	<p>s137 has a separate column in the receipts and payments schedule which also includes a useful reference for councillors advising of the permitted expenditure under this power which was £2,629 for 2021/2022. The accounts show an expenditure of £50 under s137. Having checked the expenses and the minutes, the payment to the British Legion for a wreath at £20 is a legitimate s137 payment and is stated in the minutes as a s137 payment for a wreath. However, the other payment is for £30 to Ruth Swales for 'expenses', the payments schedule does not give a description of the expense and the minutes do not state what the expense is or reference that this is a s137 payment. So, it is not clear what this payment is for.</p> <p>Recommended that the existing 'Details' column in the receipts and payments schedule is split into two columns to provide the Name of the company and then details of the receipt or payment e.g. Royal British Legion/Wreath for Remembrance. When a payment is made using s137 this should be stated in the minutes.</p>
B	<p>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.</p>			
	<p><i>Financial Regulations</i> reviewed annually and in line with NALC model</p>	<p>www.stillingfleetparishcouncil.org/policies/ Minute ref: 21017</p>	<p>Yes</p>	<p>Minute ref 21017 at meeting on 27 May 2021 states that the council considered the adequacy of the council's policies and approved the financial regulations along with a list of other policies. The financial regulations are easy to find on the council</p>

				website and include the date that the document was reviewed and adopted by the council. Recommended that the council updates the financial regulations to include reference to the new procurement thresholds published in January 2022.
	Audit trail for all payments (quote, order, invoice, cheque stub/direct payment reference) – see detailed check of six payments below.		Partly	Documents supplied: Quotes: Some Orders : No Invoices : Yes Cheque stubs: Yes
	<i>VAT records</i> maintained (separate column in accounts and regular reclaims)	VAT refund claims on memory stick Separate column on Receipts & Payments ledger	Yes	Vat reclaim documents dated 28 February and 31 October 2021 provided. VAT has a separate column in the accounts. Minutes state when VAT reclaim has been received but no minute relating to when the reclaim is submitted.
C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
	<i>Risk Assessments</i> document in place and reviewed annually	www.stillingfleetparishcouncil.org/wp-content/uploads/2021/05/Risk-Assessment-report-March-2021.pdf Minute ref: 21020.1 & 22008	Yes	Risk Assessment document in place and on council website. Reported to council 27 May 2021. Again, use of the word RESOLVED in the minutes is recommended to highlight that the council considered and approved the risk assessment. The risk assessment does not cover anything relating to 'office' such as loss of laptop or loss of files on laptop, lone working etc. The YLCA and HSE websites have useful risk assessment templates and examples.
	<i>Insurance</i> cover appropriate, adequate and reviewed annually (minute reference)?	On memory stick Minute ref: 21019.1 & 21019.2	Yes	Insurance documents provided. Minute number 21019.1 is a resolution to approve the insurance renewal with Zurich and 21019.2 is the council confirming the adequacy of the council's insurance cover.
D	The precept or rates requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored and reserves were appropriate.			
	<i>Annual budget</i> to support precept demand (note minute reference where budget considered, and precept demand approved)	On memory stick Minute ref: 21067 & 21068	Yes	Annual Budget document provided showing projected receipts and payments - Minute 21067 at meeting on 6 January 2022 states that the council considered and approved the budget. Minute 21068 shows that council resolved to set the precept for 2022/23.

	Level of reserves within proper practices	See 'Consideration of Reserves' document Jan 2022 on memory stick Minute Ref: 21069 & 22010.4	Yes	Detailed document titled Consideration of Reserves provided to Council at meeting on 6 January 2022. Council resolved to hold a general reserve of £7,771 which equates to 12 months net revenue expenditure. The document references 'surplus reserve'. Council should note that to follow proper practices the council should not hold general reserves in excess of 12 months with any reserves over this being ear marked for a specific purpose or used to reduce the precept demanded from the principal authority. The practitioners guide recommends a general reserve of between 3-12 months net revenue expenditure.
	Regular Budget Monitor reports to council	On memory stick Minute ref: 21037.5 & 21066	Yes	Budget Monitor provided compares last year and current year with spend and income to date figures included to compare to budget. Minute 21037.5 shows that council noted the budget monitor document but there is no resolution i.e., RESOLVED to approve the budget monitor to X. Minute 21066 shows that council noted the budget monitor document but there is no resolution i.e., RESOLVED to approve the budget monitor to X.
E	Expected income was fully received based on correct prices, properly recorded, and promptly banked; and VAT was appropriately accounted for.			
	Expected income was fully received	Year-end budget comparison on memory stick Minute ref: 22010.3	Yes	Minute 22010.3 states that the council considered and approved the year end budget. Recommend use of word RESOLVED to show where the council has made a decision such as approving a document.
	Expected income properly recorded and banked	See Receipts & Payments ledger	Yes	All receipts are recorded on the receipts and payments schedule, alongside the relevant minute number where the income was noted as received by the council.
	VAT accounted for where relevant on income	N/A	N/A	
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.			
	<i>Petty cash</i> used yes or no	No	N/A	

	If yes, supported by receipts?	N/A	N/A	
	If yes, expenditure approved by council	N/A	N/A	
	If yes, VAT on petty cash payments appropriately accounted for?	N/A	N/A	
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.			
	Amount paid corresponds with salary approved by the council for the year	Salary advice letter on memory stick Minute ref: 20055.5	Yes	<p>In October 2020 clerk's pay increased to £10.44/hr. Contracted for 96 hours per year paid every two months. £1,002.24 per annum.</p> <p>Clerk's net payments: April 2021 £346.66 June 2021 £208.80 August 2021 £106.51 October 2021 £252.61 December 2021 £140.39 February 2022 £213.02</p> <p>Annual Total £1,267.99</p> <p>Budget Monitor year end total £1,260. 20% above budget due to busy 1st and 3rd quarter. No evidence that council approved additional hours in minutes. No payslips provided showing additional hours approved by council.</p> <p>Clerk maintains a timesheet (timesheets were provided and signed by chairman). The timesheet states 'approved for payment by parish council chairman'. Council should be aware that the chairman has no power to authorise payments. Any additional payments to the clerk should be approved by 'the council'. Whilst the clerk's contracted hours do not need to be specifically approved at a council meeting (because the council is contractually obliged to pay for contracted hours) any overtime work should be approved for payment by the council.</p>
	<i>PAYE scheme</i> in place	Yes – administered by Purely Payroll & Bookkeeping Services	Yes	

	PAYE and NI deductions properly applied	Payroll summaries on memory stick	Yes	
H	Asset and investments registers were complete and accurate and properly maintained.			
	<i>Register of assets</i> exists and complies with Proper Practices and is up to date	On memory stick & www.stillingfleetparishcouncil.org/wp-content/uploads/2022/04/ASSET-REGISTER-for-SPC-31.3.22.docx Minute ref: 22010.6 iv.	Yes	Detailed asset register maintained and updated 8 April 2022. As this is in the 2022/2023 financial year also checked that it had been reviewed in the 2021/2022 financial year to which this audit relates – minute 21020 at the meeting on 27 May 2021 relates to the completion of the annual risk assessment.
I	Periodic bank account reconciliations were properly carried out during the year.			
	Bank reconciliations are produced with reasonable frequency and reconciled to the bank (checked by council using bank statements)	On memory stick	Yes	Bank Reconciliations provided for 30 Sept 2021, 30 November 2021 and 31 March 2022. All Bank statements also provided.
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.			
	Correct accounting basis used		Yes	Receipts and payments accounting used.
	Agree to the cash book		Yes	Recommended that the existing 'Details' column in the receipts and payments schedule is split into two columns to provide the Name of the company and then details of the receipt or payment e.g. Royal British Legion/Wreath for Remembrance.
	Supported by adequate audit trail from underlying records		Partly	Invoices/payment record provided for six payments along with some quotes/receipts but not all payments are backed up with a quote and order.
	Where relevant, debtors and creditors were properly recorded		N/A	
K	If the authority certified itself as exempt from a limited assurance review in 2021/2022. It met the exemption criteria and correctly declared itself exempt.			
	Council resolution to declare exemption, made at the correct time, i.e., after year end not before	Minute ref: 22010.7	Yes	Council resolved to certify exemption from external audit at its meeting on 7 April 2022.

	<i>Certificate of Exemption</i> completed and sent to external auditor	On memory stick	Yes	Minute 21025.6 at meeting on 27 May 2021 states the council's approval of the AGAR sections and a list of the external audit documents which will be available on the council's website but does not state that the certificate of exemption will be sent to the external auditor PKF Littlejohn. The certificate of exemption for the 2021/2022 financial year has been provided. Minutes just need a specific statement to say that the certificate of exemption will be submitted to the external auditor. This may be included on the May 2022 council meeting agenda when the council considers all the AGAR sections.
L	If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			
	Internal auditor to check website to ensure that this criterion is met against the Transparency Code Checklist.		Partly	<p><u>All items of expenditure over £100</u> A breakdown of expenditure is included on the council's website for April 2020 to 31 March 2021. The council should upload a document to cover the 2021/2022 financial year or ensure that all payment information required by the transparency code is included in the council's minutes i.e., date expenditure incurred, summary of purpose of expenditure, amount of expenditure and Vat. Currently the date of the expense and VAT is not included in the minutes.</p> <p><u>End of Year Accounts</u> The council's website includes the AGAR in full along with an explanation of variances, bank reconciliation and notice of public rights for the 2020/2021 financial year.</p> <p><u>Internal Audit Report</u> The Internal Audit page of the AGAR is uploaded to the website along with the full AGAR document but the YLCA Internal Audit from last year could not be found on the website.</p> <p><u>List of councillor responsibilities</u> A list of councillor names and addresses is included on the website along with a link to the councillors'</p>

			<p>declarations of interest on the Selby District Council website. The transparency code requires that councillors' responsibilities are also included on the website. This means membership of council committees or any representation on outside organisations. This information is given in the council's minutes of 27 May 2021 so could also be added to the councillors' contact details on the website.</p> <p><u>Details of public land and building assets</u> The council has an asset register which was supplied and is available on the council's website.</p> <p><u>Draft minutes of all council, committee and subcommittee meetings</u></p> <p>Website homepage states that the dates for council meetings in 2021/22 were: 1 April, 27 May, 5 August, 7 October, 2 December, and 3 February 2022. Minutes of all these meetings are available to view on the council's website. The minutes of the play subcommittee are also on the website.</p> <p>Note: Minute numbering – it was noted that minute numbering starts at 1 in April at the start of the financial year. In the local council sector minute numbering starts at 1 with the Election of Chairman at the start of the municipal year. It was noted that this item was minute number 15 at the May 2021 council meeting. The annual meeting of council should start at 1 with the Election of Chairman before any other agenda items.</p> <p><u>Agendas and associated papers for all council, committee, and subcommittee meetings.</u> All agendas are uploaded to the website. The agendas reference attached appendix documents, but these are not available on the website. To comply with the transparency code these supporting documents should be uploaded along with the council agenda.</p>
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				Recommended that the council includes a section on its website called Transparency Code Requirements and lists the requirements as set out in the 'Smaller Authorities Transparency Code checklist' on the YLCA website with either a link to the document or link to the relevant page on the council's website.
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Transaction Spot Check – 6 checks of each.						
Check No.	1	2	3	4	5	6
Cheque stubs initialled	Yes	Yes	Yes	Yes	Yes	Yes
Cheque number in cash book	000775	000776	000777	000780	000785	000767
Payment approval minuted	Yes 21037.4 5 August 2021	Yes 21037.4 5 August 2021	Yes 21037.4 but is not listed. Minutes state 'Council noted payment of clerks salary for May 7 June'	Yes 21037.4 5 August 2021	Yes 21048.3 7 October 2021	Yes 21026.2 27 May 2021
Invoice value correct	Yes	Yes	Yes	Arithmetically yes but no quote to check against.	Arithmetically yes but no quote to check against.	Yes. All receipts provided. Cheque covering top entry of £2.17 but receipt attached showing £2.17 for stamps
Minute value correct	Yes	Yes	Not listed	Yes	Yes	Yes
Cheque value correct	Yes	Yes	Yes	Yes	Yes	Yes
Timely payment	Yes	Yes	The printout states £208.80 paid by credit transfer 14/07/2021 but there is a cheque attached for	Yes	Yes	Yes

			£208.80. Having checked the bank statement cheque 777 was banked 9 August 2021 with no direct credit transfer to clerk on 14 July 2021.			
VAT recorded in cash book	N/A	N/A	N/A	Yes	N/A	N/A
S137 recorded in cash book	N/A	N/A	N/A	N/A	N/A	Yes £30 Gift for retiring councillor – see notes below
S137 minuted	N/A	N/A	N/A	N/A	N/A	Yes
PAYE payments timely	N/A	Yes	No	N/A	N/A	N/A
Notes			Clerk was paid on 5 August 2021 for June 2021. Contractually the clerk is paid every two months.	The cashbook references the minute number when payment was approved. Quotation has been provided along with minute references where quotation was approved by council.	The cashbook references the minute number when payment was approved. Work commissioned by word of mouth and not specifically minuted. No written quotation obtained.	The council may provide a gift to a retiring councillor using s111 of the Local Government Act 1972 which provides for a local council to do anything which is conducive to, incidental to or will facilitate any of its functions.

Annual Governance and Accountability Return		
	Year ending 31 March 2021	Year ending 31 March 2022
1. Balances brought forward	13,871	15,428
2. Annual precept	4,712	4,000
3. Total other receipts	4,125	15,401
4. Staff costs	1,287	1,574
5. Loan interest/capital repayments	0	0
6. Total other payments	5,993	11,262
7. Balances carried forward	15,428	21,993
8. Total cash and investments	15,428	21,993
9. Total fixed assets and long-term assets	13,849	13,849
10. Total borrowings	0	0

BEST PRACTICE REVIEW

Policies and Procedures	Either provide a link to the document on the council's website, email to the internal auditor or add a comment if the policy/document is not in place.
Code of Conduct	www.stillingfleetparishcouncil.org/policies/ Code of conduct reviewed and adopted by the council in May 2021, which is a 2012 model from Selby DC, the document is on the council's website. The Clerk has advised that the council has since adopted the LGA model code of conduct at its meeting on 7 April 2022.
Standing Orders	www.stillingfleetparishcouncil.org/policies/ Standing Orders on the council's website reviewed May 2021, so do not include reference to the new procurement thresholds published in January 2022. The updated NALC model standing orders document is available on the YLCA website.
Financial Regulations	www.stillingfleetparishcouncil.org/policies/ Financial regulations on the council's website reviewed May 2021, so do not include reference to the new procurement thresholds published in January 2022.

Agenda for next council meeting and three sets of council minutes (one of which should be the annual meeting of council).

www.stillingfleetparishcouncil.org/category/agenda/

Agenda and minutes viewed on website.

Agenda 7 April 2022 issued 1 April 2022, so the three clear days requirement has been met. The agenda starts with a new number 1 – note comments above regarding minute numbering as minute number 1 is the Election of Chairman at the start of the municipal year at the May annual meeting. Agenda is well set out with specific agenda items including: To note/receive/consider etc Supporting papers for the agenda are not uploaded to the website which is a requirement of the transparency code.

Minutes on the website are not signed but do not say DRAFT on them, so assume they are the approved minutes. DRAFT minutes may be uploaded to the website as soon as they are available and replaced with the signed minutes once approved.

Minutes from annual meeting on 27 May 2021 – as mentioned above the annual meeting does not start with agenda item 1 Election of Chairman.

Whilst the agenda for the meeting states an agenda item to 'Receive apologies and approve any reasons for absence' which is correct, the minutes state Apologies were received and accepted from

The minutes should state that apologies were noted from X, Y Z and their reasons for absence approved.

It is noted that the names of parishioners are included in the council minutes. Individuals' names should not be included, rather a reference to e.g., two members of the public being in attendance.

At minute 21013 Cllr Swillinghurst declared an interest in agenda item 21027 ByeLaw Field but at minute 21027 Cllr Swillinghurst leads the agenda item. The council's standing orders at 10b & c indicate that a councillor who declares a disclosable pecuniary interest or general interest in an agenda item must withdraw from the meeting unless a dispensation has been granted.

The clerk uses the word resolved in these council minutes but not consistently. For example, the list of policies item at 21017 is evident that the council has approved the policies but there is no resolution included e.g., RESOLVED to approve the following reviewed policies.....

Minutes 7 October 2021

As above, names of members of the public should not be included. When the minutes reference a question or update from a member of the public state 'a member of the public advised....'

Payments schedules in the minutes should specifically state what the payment is for. So, 'Ruth Swales – expenses' is not specific as the reader does not know what the £41.98 of public money was spent on. To comply with transparency code, see comments on payments schedules at 'L' above.

	<p>ByeLaw Field – minute 21049 states ‘As Trustee of the Charity Fund the Council considered a proposal tabled by Cllr Daniel on behalf of the PCC and APPROVED a grant of £1,120 towards the upkeep of the churchyard and cemetery’.</p> <p>Two aspects need to be considered here. Where a council is a charity trustee all charity business must be considered at a separate meeting and the charity accounts kept separately to the council accounts. It is noted that advice on holding separate meetings was provided with last year’s internal audit. The other issue is providing funding to the church. The council should be mindful of NALC Legal Briefing L01-18 Financial Assistance to the Church before deciding whether it is acceptable to financially support anything relating to the church. Recommended that further guidance on ‘council as a trustee ‘and ‘financial assistance to the church’ is sought from YLCA.</p> <p><u>Minutes 3 February 2022</u> Comments relating to apologies, reasons for absence, members of the public, payments and signing of minutes as above. 21074 Cllr Swinglehurst declared an interest in 21079.1 re land at Tiger Island but at minute number 21079.1 there is no reference to Cllr Swinglehurst withdrawing from the meeting.</p> <p>At 21078 Cllr Musgrave gives members an update on the North Yorkshire elections. Cllr Musgrave is not a member of Stillingfleet Parish Council and should only be permitted to speak at the council meeting at the invitation of the chairman. Best practice therefore would be to include a minute stating that the chairman invited Cllr Musgrave to address the council under a specific agenda item.</p>
Three sets of committee meeting minutes	<p>www.stillingfleetparishcouncil.org/category/minutes/ The annual meeting on 27 May 2021 states that the council has the following committees: Play Area Committee Village Green and Environment Committee Employment Committee Policy Review Committee Planning Committee</p> <p>The only committee minutes on the website are those of the Play Area Committee. The committee’s terms of reference state that it is a sub-committee of the Village Green and Environment Committee and makes recommendations to the council for approval.</p> <p>The clerk has provided a new committee structure which will be considered by council at the Annual Meeting of Council in May. Since this is outside of the financial year being audited at this time, I have not commented on it here but suggest that the document is submitted to YLCA for comment prior to presentation to council.</p> <p>The subcommittee met on 7 July 2021, 29 September and 25 March 2022.</p>

Model Publication Scheme	www.stillingfleetparishcouncil.org/policies/ The council has a publication scheme on the website reviewed by the council 27 May 2021.
Complaints Procedure	www.stillingfleetparishcouncil.org/complaints.procedure/ The complaints procedure is given as text on the website rather than a link to a document. There is no review date or date of adoption. Recommended that the wording be reviewed and approved by the council.
Freedom of Information Policy	www.stillingfleetparishcouncil.org/policies/ Publication Scheme/procedure in place but not a Freedom of Information Policy. Clerk has advised this will be placed on agenda for adoption at May 2022 meeting.
Equal Opportunities Policy	www.stillingfleetparishcouncil.org/policies/ Equal Opportunities policy on council website with a review date of May 2021 (next review May 2022).
Reserves Policy	Consideration of Reserves document provided.
Asset Register	www.stillingfleetparishcouncil.org/wp-content/uploads/2022/4/ASSET-REGISTER-for-SPC-31.3.22.docx This asset register is on the council's website and was updated on 8 April 2022. The document was also reviewed by the council during this audited financial year on 27 May 2021.
General Privacy Notice	www.stillingfleetparishcouncil.org/stillingfleet-parish-council-general-privacy-notice/ A general privacy notice is on the council's website.
Grants Policy and Application Form	N/A
Media and Social Media Policy	N/A – SPC does not use social media
Evidence of salary and deductions (i.e., contract of employment, payslips, HMRC RTI submissions)	Contract of Employment provided. No payslips provided. HMRC pay record provided

Internal Auditor's concluding comments

I would like to thank the council's clerk Ruth Swales for providing all required documentation in advance of the internal audit which ensured the actual time allocated to the audit went smoothly. The council's website is well laid out and easy to find relevant documents.

Internal audit carried out by	<i>K Canadine</i> (Signed - on behalf of Yorkshire Local Councils Associations, Internal Audit Service)	K Canadine (print)
Date	24 April 2022	
<i>For internal auditor's use only</i>		
Internal audit section of AGAR completed, signed, and sent to YLCA	Yes	
This Internal Audit Report completed and sent to YLCA (YLCA will forward to council with list of mandatory and best practice documents and invoice).	Yes	

A final note:

A list of mandatory and best practice documents is attached for the council's reference. The 'search documents' facility on the YLCA website includes lots of templates/example policies and procedures.

Should the council require any advice/guidance on any of the Internal Auditor's observations in this report. Please submit a 'request advice' ticket on the YLCA website. *Thank you for using the YLCA Internal Audit Service*