

**1 The Annual Governance and Accountability Return (AGAR)**

- Is there a numbered minute showing that council has formally approved the end of year accounts?
- Does that minute accord with the information given in the Accounting Statement of AGAR?
- Has the council given members of the public opportunity to inspect and raise questions on the accounts?
- Has the council approved the AGAR by the specified date?
- Have significant variances in the AGAR in the Accounting Statement figures been explained?
- Was the Asset register up to date and did the total concur with the figure entered in the Accounting Statement of the AGAR.

**2. Budgetary process and control**

- Is there an adequate process for determining and approving the budget?
- Is there a minute recording the precept decision?
- Is progress against the budget regularly monitored?
- Are reserves appropriate?

**3. Risk assessment**

- Has the council assessed the significant risks to achieving its objectives?
- What evidence is there that the assessment is followed?  
e.g.:
  - has the council taken out adequate insurance to account for its financial and other activities?
  - has the council adopted financial regulations and a standing order to manage contracts for goods and services and adhered to them?

**4. Accounting**

- Have appropriate records of account been properly kept?
- Is there a separate column in the cash book for VAT?
- Is there a separate column in the cash book for Section 137 payments if required? **Not applicable as the council has the General Power of Competence at the time of the review.**
- Is VAT correct in the cash book, linked to invoices and has it been reclaimed?
- Is the cash book reconciled with invoices?
- Are bank reconciliations provided regularly?
- Are bank statements reconciled to cash book and all bank statements are present?
- Are all payments listed in minutes?
- Are tax and National Insurance requirements properly applied?

**5. Lawfulness of decision making**

- Has council acted lawfully in its decision making and not exceeded its powers?

**6. Internal Control**

- Has the council reviewed the scope of Councillors' Audit?
- Has the council reviewed its fidelity insurance, making sure it is adequate in comparison to council funds and the precept?
- Has the council reviewed financial regulation.
- Has the council reviewed its financial risk assessment?
- Is the council receiving adequate and regular financial information from the Responsible Financial Officer to keep it sufficiently updated?

**7. Helmsley Recreational Charity**

Has the council met all of its responsibilities as sole managing Trustee in relation the accountability for funds and assets, including financial reporting? That is:

- Has it complied with the requirements on trustees of the Charities Acts:
  - Arranged for an audit or independent examination of the trust's account (if required)
  - Completed all appropriate returns to the Charity Commission

**8. Improvements**

- Has the council carried out any improvements recommended (highlighted) by the Internal Auditor?