



Lincolnshire Association of Local Councils

Internal Audit Checklist 2025/26

Name of Parish or Town Council	Potterhanworth Parish Council		
Parish Council website	https://potterhanworth.parish.lincolnshire.gov.uk/		
Name of internal auditor	Kirsty Sinclair		
Date of audit	27/02/2026		
Type of audit	Intermediate	Year-end (including AGAR)	X
Council contact information	Name	Email	
Clerk	Eddie Findlay	potterhanworthparishclerk@gmail.com	
RFO* if different			
Chairman*	Sarah Copsey	sarahdalecopsy@gmail.com	
Electorate	675	Total number of seats	7
Quorum	3	Number of seats filled at time of audit	7
Precept Demand 2025/26	£29,000	Gross budgeted Income	-
Date of most recent audit	19/05/2025	Gross budgeted Expenditure	-
	Tested?	Comments	
Has the internal auditor seen previous internal and external audit reports including the most recent? What were the main recommendations?	Y/N	Previous internal audit report was not available to view online. A paper copy was supplied. The previous audit had several recommendations which the clerk, newly appointed in March 2025, had presented to council and implemented majority of positive changes across the year. The main recommendations include: 1. Review and tailer standing orders and financial regulations to council requirements. Include an adoption date and review date on the documents.	

		<p>2. No evidence of code of conduct received and signed by councillors.</p> <p>3. Complaints policy and scheme of publication to be adopted and published.</p> <p>4. An up-to-date asset register should be produced to inform the AGAR.</p> <p>5. Financial reports, including a list of payments to be approved, to be included in minutes. Bank reconciliations and bank statements to be signed of regularly.</p> <p>6. Risk management elements to be implemented urgently.</p> <p>7. Registration with the ICO recommended.</p> <p>8. Recommendation to form a HR Committee with appropriate ToRs.</p> <p>9. Declarations of Acceptance of Office were not available to view.</p> <p>10. Council owned email domains, e.g. gov.uk or org.uk, to be obtained.</p> <p>11. Other policies for Council adoption include: Data Protection, Freedom of Information, Records Retention, Grievance and Disciplinary.</p>
<p>Were the auditor reports and actions implemented? Have the actions appeared in the minutes? (SAPPP The Practitioners Guide para 5.99)</p>	<p>Y/N</p>	<p>All numbered recommendations have been implemented with the exception of numbers 7, 10 and the Data Protection and Freedom of Information policies from 11.</p>

Key governance review		Tested?	Comments & recommendations	Risk ⁱ		
				Low	Med	High
1	Standing Orders* <i>(up to date 2025 version, tailored, reviewed and lawful)</i>	Y	Evidenced online and in minutes.	✓		
2	Financial Regulations* <i>(up to date 2025 version, tailored, reviewed and lawful)</i>	Y	Evidenced online and in minutes.	✓		
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>	Y	Evidenced in minutes.	✓		
4	Councillors' Code of Conduct* <i>(s.27 Localism Act 2011)</i>	Y	Evidenced in the minutes but not published on website.		✓	
5	Complaints procedure* (tailored and reviewed)	Y	Evidenced online and in minutes.	✓		
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"> <i>Date and minute reference GPOC adopted</i> <i>Qualified Clerk (CiLCA 2015 or later or Level 4 Community Governance or higher qualifications seen)</i> <i>Two-thirds elected councillors at the time of adoption during the current cycle.</i> 	Y	Not applicable.	✓		
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>	Y	No announcement date visible on the published document.		✓	
8	External audit report published by 30 Sept on the council website <i>(not applicable to councils validly certified as 'Exempt').*</i> <i>(TPG para 5.81- 5.84 also see guidance notes on front of applicable AGAR form)</i>	Y	Evidenced online.	✓		

Transparency		Tested?	Comments & recommendations	Risk		
				Low	Med	High
9	End of year accounts published by 1 July*	Y	Evidenced online and in minutes.	✓		
10	Annual Governance statement published by 1 July* Correctly claimed exemption from audit (if relevant)	Y	Evidenced online and in minutes.	✓		
11	Documents listed on front page of AGAR form published as specified.	Y	Evidenced online.	✓		
12	Agendas and meeting papers published with three clear days' notice for parish/ town council meetings*	Y	Evidenced online.	✓		
13	Past 5 years of annual returns available online*	Y	Evidenced online.	✓		
14	Asset register published by 1 July*	Y	The published asset register document has no review dates visible.		✓	
ICO Model Publication Scheme expected requirements:						
15	All items of expenditure above £100 published by 1 July (over £500 for larger Councils)	Y	Evidenced online and in minutes.	✓		
16	Councillor responsibilities published by 1 July	Y	Evidenced online.	✓		
17	Draft minutes published within one month of the meeting	Y	Evidenced online and in minutes.	✓		
Councils over £200K turnover:						
18	Senior officer salaries published*	N/A				
19	Data on issues important to local people (eg. subsidised trade union activity, projects, parking, grants)*	N/A				
20	Contract/ procurement information over £5,000 published*	N/A				

Accounting		Tested?	Comments & recommendations	Risk		
				Low	Med	High
21	Cashbook or the accounting system maintained and up to date	Y	Evidenced with cashbook spreadsheet.	✓		
22	Arithmetically correct (checks / balance)	Y	Evidenced with cashbook and bank statements.	✓		
23	Evidence of internal control (<i>compliant with Standing Orders and Financial Regulations and TPG 1.14-1.21</i>)	Y	Approved monthly and signed quarterly. Some more recent months had not been signed within the last three months.		✓	
24	VAT* <ul style="list-style-type: none"> evidence of recording evidence of reclaiming 	Y	Evidenced. Reclaimed annually.	✓		
25	All payments supported by authorised, minuted decisions and invoices	Y	Evidenced online.	✓		
26	s.137* (<i>last resort power for non-GPC councils</i>) <ul style="list-style-type: none"> Recorded separately within accounts Within legal threshold limits for the current year Spend in accordance with legislation 	Y	Some grants awarded have been allocated under s137 when most grants can be awarded under Section 19 of the Local Government (Miscellaneous Provisions) Act 1976.		✓	
27	Payments made in accordance with Financial Regulations <ul style="list-style-type: none"> Cheques Online banking BACS Direct Debit Standing Orders Credit or debit cards Other payments 	Y	Direct debits and BACS payments only.	✓		
28	If Investments/ funds/ cash/ total over £100,000 an Investment Strategy MUST have been adopted and 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 & 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	Y	Recommend an Investment Strategy be adopted by Council.		✓	

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)	Y	Evidenced.	✓		
30	Precept amount properly minuted by full council* (TPG Section 4 Table item D)	Y	Precept and budget were not appropriately minuted by the previous Clerk. However, in January 2026, the 26-27 budget has been recorded and used to inform the precept demand accordingly.		✓	
31	General and earmarked reserves reviewed and sufficient (TPG 1.13, 2.10-11, 4.21 Table D, 5.31-5.39, 5.208)	Y	Evidenced in monthly financial report.	✓		
32	Budget is monitored regularly with variances reported to council in line with Financial Regulations. Variances from budget are explained.	Y	Since October 25, variances have been reported monthly.	✓		

Income control		Tested?	Comments & recommendations	Risk		
				Low	Med	High
33	Income properly recorded and banked promptly	Y	Income received directly into bank account and evidenced.	✓		
34	Precept income received in bank account.	Y	Evidenced in bank statement.	✓		
35	Scale of fees reviewed regularly, and fees and charges accurately applied.	Y	No fees charged.	✓		
36	Aged debt analysis maintained and appropriate recovery procedures in place to recover arrears/ debts (TPG 5.46-5.48)	N/A	No fees charged.	✓		
37	VAT applied accurately to transactions and accounted for. (TPG Section 4 Table Item E)	N/A				
38	Effective security of cash and receiving cash from transactions	N/A				
39	Effective security of card receipts transactions	N/A				

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)	Y	Evidenced in minutes.	✓		
41	Balancing entries (adjustments) explained	N/A	No adjustments made within year.	✓		
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)	Y	Evidenced with signed mandate.	✓		

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)	N/A				
45	Petty cash reported to Council	N/A				
46	Petty cash float reconciled/reimbursed	N/A				

Asset control		Tested?	Comments & recommendations	Risk		
				Low	Med	High
47	Register of assets and long-term investments* <ul style="list-style-type: none"> • Exists • Up to date and complete • Published • Review (at least annually) has been minuted (TPG Section 4 Table item H, 5.57-5.70) 	Y	Evidenced online and in minutes.	✓		
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. https://www.gov.uk/government/publications/registering-local-authority-land-and-property-with-hm-land-registry/register-local-authority-land-and-property	Y	Unable to locate title deeds.		✓	

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)	Y	Loan from PWLB was settled in 2025. No other loans.	✓		
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Risk management		Tested?	Comments & recommendations	Risk		
				Low	Med	High
51	Risk Register / Management scheme in place and reviewed annually and minuted (TPG 1.31-1.33, Section 4 Table Item C)	Y	Evidenced online and in minutes.	✓		
52	Insurance Cover <ul style="list-style-type: none"> • Reviewed annually for levels of cover • Certificate(s) viewed & valid • Employees' Liability Cover in place and published* • Public Liability Cover • Employees' Fidelity Guarantee • Councillors' ages reviewed and recorded (some policies restrict some or all cover over certain ages) • Other e.g. vehicles, assets, equipment, volunteers ... • Compare schedule against asset register and ensure adequate insurance is in place for items to be covered. • Public liability insurance must match the PLI for any delegated services, assets (£10million) • 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)	Y	Evidenced online and in minutes.	✓		
53	Internal Controls outlined in Financial Regulations and Standing Orders are being followed and effective? (TPG Section 4 Table Item C)	Y	Evidenced in minutes, documents and online.	✓		
54	Assets inspected and Health & Safety issues considered* <ul style="list-style-type: none"> • Play equipment • Street furniture • Fire safety • Defibrillators • Other 	Y	Play area checks evidenced in minutes.	✓		
55	Grants ratified and minuted according to policy	Y	Evidenced.	✓		
56	Health and Safety Policy in place where there are 5+ persons working (count councillors, officers, contractors, volunteers) (S 3, Health and Safety at Work Act 1974 and HSE)	Y	Not in place.		✓	

57	Evidence of unusual activity from minutes	Y	None identified.	✓		
58	Back up of files adequate	Y	Adequate.	✓		
59	Storage of files (paper and electronic) adequate	Y	Not stored in fire proof cabinet but ear marked reserved identified to rectify this.		✓	

General		Tested?	Comments & recommendations	Risk		
				Low	Med	High
60	Local Council Award Scheme applicable? <ul style="list-style-type: none"> • Foundation • Quality • Quality Gold Would this Council be a suitable candidate if they have not achieved the Award Scheme before now?	Y	Not part of the Local Council Award Scheme.	✓		

Proper Process / Practice		Tested?	Comments & recommendations	Risk		
				Low	Med	High
61	List of Members' interests* <ul style="list-style-type: none"> • displayed on council website /link to District Council • reviewed regularly (<i>Members have a statutory requirement to complete and report changes within 28 days of change</i>) • Interests declared in meetings and members follow Standing Orders and Code of Conduct • Dispensations approved as set out in Standing Orders and minuted. 	Y	Evidenced online.	✓		
62	Declarations of Acceptance of Office* <ul style="list-style-type: none"> • Councillor (after election/ co-option) • Chair (at least annually) 	Y	Evidenced online and in minutes. Hard copies retained and checked.	✓		
63	Co-options (after eligibility and disqualification checks) approved by council by a vote, minuted and according to policy	Y	Evidenced online and in minutes.	✓		
64	Agenda documents lawful and published*	Y	Evidenced online.	✓		
65	Minutes lawful and published/ hard copy signed* <ul style="list-style-type: none"> - Apologies noted or resolved to be accepted? - A member absent for 6 months handled correctly? - Minutes sequential? - Members present and not present recorded 	Y	Evidenced online and in minutes. Hard copies retained and signed.	✓		

	<p>- <i>Interests correctly minuted and members leave room in accordance with Code of Conduct and Standing Orders (Ss27-33 Localism Act 2011)</i></p> <p>- <i>Dispensations applied for and granted in accordance with Standing Orders (S.33 Localism Act 2011)</i></p> <p>- <i>Resolutions are minuted and stated with clarity and the applicable legal power included.</i></p>					
66	<p>Confidential items correctly used and resolutions minuted and published</p> <p><i>Public Bodies (Admission to Meetings) Act 1960 S.1(2)</i></p>	Y	Evidenced online and in minutes.	✓		
67	Purchase order system used/correct	N/A	Not used.	✓		
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"> - Choice of procurement method correct for the procurement - For £30,000+(inc VAT) contracts published on 'Find a Tender' - For £5,000 - £29,999 recommended to publish on 'Find a Tender' - Contract decisions issued and published - 30-day payment terms apply to all contracts - Publish 6-monthly performance to pay within 30-days 	Y	Evidenced online and in minutes.	✓		
69	<p>Delegation to officers or committees</p> <ul style="list-style-type: none"> • Lawful delegation (to an officer, committee or joint committee but an individual councillor does not have decision-making powers – S.101 Local Government Act 1972) • Limits set out in financial regulations and / or standing orders or policies or schemes of delegation; • adhered to; • reported adequately 	Y	Evidenced online and in policies.	✓		
70	<p>Annual publication of Members Allowances, Subsistence and Travel expenses paid in the financial year within 14 days of 31st March where practicable.</p> <p>(Local Authorities (Members' Allowances) (England) Regulations 2003 regulation 31)</p>	N/A	No allowances allocated.	✓		

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.	N/A	No allowances allocated.	✓		
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Payroll & HR	Tested?	Comments & recommendations	Risk					
			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"> • Proper Officer (Clerk) • RFO • Deputy Clerk • Admin assistant • Site staff/ Grounds workers <ul style="list-style-type: none"> • Other 	Y	Evidenced in minutes and documents.	✓				
73	Public sector IR35 rules applied where applicable https://www.gov.uk/guidance/off-payroll-working-for-clients	N/A						
74	Right to work checks for employees completed and on file https://www.gov.uk/check-job-applicant-right-to-work	Y	Advised that the checks were completed but not kept on file.		✓			
75	Written statement of particulars for all staff from day one (April 2020 onwards) https://www.gov.uk/employment-contracts-and-conditions/written-statement-of-employment-particulars and amendments to contracts confirmed in writing and minuted*	Y	Evidenced.	✓				
76	Proper procedures for payroll, PAYE & NI registered with HMRC and monthly reporting of RTI and Pensions*	Y	Payroll procedures and reporting to council are adequate.	✓				
77	Is payroll inhouse or external provider used?	Y	In-house		External	X	✓	

78	PAYE & NI payments spot checked - calculations	Y	Payslip checked.				✓		
79	Employers Allowance – Councils are not eligible – payroll system checked.	N	External company.				✓		
80	Approval of salaries, annual inflationary increases and increments minuted	Y	Evidenced in minutes.				✓		
81	Approval of expense claims	Y	Evidenced in minutes				✓		
82	Minimum wage threshold met	Y	Evidenced.				✓		
83	HR procedures and policies adopted / reviewed	Y	Evidenced in minutes and online.				✓		
84	Training policy and record staff /elected Members	Y	Not in place.					✓	
85	Probation review completed for new staff within probation period.	Y	Evidenced.				✓		
86	Annual appraisals undertaken	Y	Evidenced.				✓		
87	Job description up to date / reviewed	Y	Evidenced.				✓		
88	Health and safety of staff workstation & PC equipment undertaken * <ul style="list-style-type: none"> Display Screen Equipment 	Y	Evidenced. Self-checked.				✓		
89	Registered with The Pensions Regulator* Reference number Date of (Re)Declaration of Compliance (every 3 years)	Y	Evidenced.				✓		
90	Adequate Pension provision in place to meet statutory requirements https://www.gov.uk/employers-workplace-pensions-rules	Y	LGPS				✓		
			NEST		X				
			Other						
	• Automatic Enrolment for Staff*	Y	Y	X	N		✓		
	• Opt-Out Evidenced*	Y	Y		N	X	No opt outs.		

Information and data compliance		Tested?	Comments & recommendations	Risk		
				Low	Med	High
91	Registered with Information Commissioner's Office <i>(if relevant)</i>	Y	Not registered.		✓	
92	Council-owned email address account in place (either .gov.uk or .org.uk format) <i>(TPG 1.47)</i>	Y	Not in place.		✓	
93	Website Accessibility Statement reviewed and published online* https://www.gov.uk/guidance/accessibility-requirements-for-public-sector-websites-and-apps	Y	Published online but no review date visible. Showing version 2.1 not 2.2.		✓	
94	GDPR/ Data Protection Act policies and procedures in place* <ul style="list-style-type: none"> Record Retention Schedule Data Breach Assessment Privacy Policy Process for dealing with a Subject Access Request Security Compliance Checklist 	Y	Shown on policy list but policy not located, recently reviewed or published.			✓
95	Publication scheme (ICO model template adopted) <i>(up to date, tailored, reviewed and lawful)</i> and published on the council website.* (Modifications from the ICO template must have had ICO approval.) <i>(Ss19-20 FOIA 2000)</i> Has the Council complied with publishing the information specified in its Publication scheme?	Y	Not in place.			✓
96	Compliant with the relevant Transparency Code (if applicable)?	N/A				
97	IT Policy adopted	Y	Not in place.		✓	

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
Ledger date	30/09/25	24/05/25	31/10/25	31/12/25	31/01/26	01/02/26
Item / budget heading	Admin / S137	Utilities	Salaries	General Admin	S137	General Admin
Reference / Cheque number	-	Invoice 10896442	UT-0059	Invoice 2215	UT-0094	Invoice 130853212011
Was purchase approved prior to ordering? Order minute reference	28/07/25 item 40f	27/05/25 item 8c	-	Regular payment	19/01/26 Item 98aii	Regular payment
Any evidence the purchase was delivered? Delivery evidence	Yes	-	-	-	-	Yes
When was the payment approved? Payment minute reference	29/09/2025 item 60b	27/05/25 item 8c	27/10/25 item 72b	19/01/26 item 98b	19/01/26 item 98c	19/01/26 item 98b
Is the bill the same as ordered? Invoice value	159.30	82.18	683.10	25.00	250.00	28.20
Is the payment approval minuted? Minute value	159.30	82.18	1,161.70	25.00	250.00	28.20
Is the payment approved matching? Payment value	159.30	82.18	638.10	25.00	250.00	28.20
Does the bank statement value match amount approved? Statement value	159.30	82.18	683.10	25.00	250.00	28.20
Is it within 30 days? Timely payment	Yes	Yes	Yes	Yes	Yes	Yes
Has the VAT been recorded accurately in the accounts? VAT recorded	No - £4.16 VAT not recorded.	Yes - £3.91	N/A	N/A	N/A	Yes - £4.70
Has a lawful power been identified? S137 recorded in ledger	Yes	N/A	N/A	N/A	N/A	N/A
Notes/ recommendations	Adjust cashbook to show VAT incurred on wreath purchase.		Minute value shows total gross salaries for October.		Use the Local Government (Miscellaneous Provisions) Act 1976 S19 for grants to local groups. Not S137.	

Year End Process		Y/N	Comments & recommendations	Risk		
				Low	Med	High
98	Accounting method correctly applied <ul style="list-style-type: none"> Income and expenditure – <i>mandatory over £200k for 3 years</i> Receipts and payments 	Y	Receipts and payments.	✓		
99	Bank statement opening and closing balances reconcile to cash book / ledger.	Y	Evidenced.	✓		
100	Robust audit trail evident	Y	Evidenced.	✓		
101	Debtors and Creditors recorded (I&E accounting method only)	N/A				
102	Asset register updated for current and previous year balances	Y	Not evident online.			
103	Borrowing – ensure appropriate DMO approval in place and full year accounting is accurate and checked against balance at 31 st March on DMO website. (TPG5.70) <i>Arrangement fees are treated as administrative expenses in year of receipt.</i>	N/A	Final loan payment made within the year 25/26.	✓		
104	Lending <i>-check if any lending has taken place and is accounted for as specified in TPG.</i>	N/A				
105	Explanation of Variances completed in sufficient detail	Y	Evidenced.	✓		
106	Intermediate audit recommendations implemented	Y	Inadequate time from report to year end for implementation within the financial year. Evidence in March 26 minutes that council has received the report.	✓		
107	Annual Accounting Statement rounding applied/adds up	Y	Evidenced.	✓		
108	Trust Funds – ensure account filing responsibilities are up to date and not included in AGAR figures	N/A				
109	Previous year 'Restatements' correctly identified	Y	Evidenced.	✓		
110	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.	Y	Completed.	✓		

Appendix: Additional Areas for Audit (Council Specific)

	Buildings and premises	Tested?	Comments & Recommendations	Risk		
				Low	Med	High
Note	<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 https://www.hse.gov.uk/voluntary/work-types/village-and-community-halls.htm Is the ownership /lease title registered with Land Registry?</i>	Y	Managed by external committee.	✓		
Cb1						
Cb2						
Cb3						

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.

ⁱ **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.