



Internal Audit Checklist ‘Year End 2023/24’

Name of Authority: Northstowe Town Council Date of Audit: 10th May 2024

Audit Completed by: Irene Healiss

Governance & Procedure

Legislation

Process	Expected Control	Notes/Action to be Taken
Standing Orders	<ul style="list-style-type: none"> Model NALC April 2018 (updated 2022) 	Yes – last reviewed in September 2023. PC Standing Orders (18c) need to be updated in line with the procurement threshold rising from £25,000 to £30,000 in 2022, as advised in the latest January 2024 update.
Financial Regulations	<ul style="list-style-type: none"> Model NALC 2019 	Yes - PC Financial Regulations (11b) need to be updated in line with the procurement threshold rising from £25,000 to £30,000 in 2022, as advised in the latest January 2024 update. NALC have just released updated model Financial Regulations.
Code of Conduct	<ul style="list-style-type: none"> Adopted from District Council? 	Yes May 2021
Health & Safety Policy	<ul style="list-style-type: none"> Required by Health & Safety at Work Act 1974 Includes management arrangements 	Yes – requires review – last updated May 2021
Disciplinary Policy with Procedures	<ul style="list-style-type: none"> Complies with ACAS Code of Practice 2015 	Not in place yet – Clerk will action.

Grievance Procedure	<ul style="list-style-type: none"> Complies with ACAS Code of Practice 2015 	Not in place yet – Clerk will action.
Data Protection Policy	<ul style="list-style-type: none"> Incorporates GDPR Regulations 2018 	Yes
Publication Scheme	<ul style="list-style-type: none"> Is there a Publication Scheme? Is it based on the template supplied by the ICO? 	Yes Yes
ICO	<ul style="list-style-type: none"> Is the LA registered with the ICO? 	Yes – expires 5 th April 2025
Insurance	<ul style="list-style-type: none"> Is there a current Insurance Policy in place? Who is it with? Public Liability limit Fidelity Guarantee limit Employer’s Liability limit Sufficient cover for assets Buildings? When were they last valued? Is there insurance cover in case of Data Breach? Does the Council have Cyber Security Insurance? 	Gallagher – Yes Gallagher £10 million £150,000 £10 million Yes N/A – no buildings No No

Councillors and Ethical Framework

Process	Expected Control	Notes
CLlr Declarations of Office	<ul style="list-style-type: none"> One for each Councillor – each election Chairman & Vice Chairman – each May 	Yes – May 2023 item 33-23, 3 Yes
Register of Interests Current	<ul style="list-style-type: none"> Are they on the relevant District Council’s website Check link on website or original document Are they checked or monitored? Is there evidence that old Council and Cllr information is destroyed? 	Yes- 15 Cllrs Yes Yes – Annually at the May meeting. Emails are deleted immediately, computer info deleted, hard copies shredded.
Evidence of Declarations of Interests at Meetings	<ul style="list-style-type: none"> Do Cllrs declare interests during meetings? Do Cllrs leave a meeting if they declare prejudicial interests? 	Yes Yes -meeting on 31/10/23 under item 152/23-24 3 Cllrs left the room.
Dispensation Grant Policy	<ul style="list-style-type: none"> Does the LA have a Dispensation Grant Policy 	No
General Power of Competence (GPC)	<ul style="list-style-type: none"> Is the Authority using the GPC? Do qualifications still apply? 	No – Clerk has almost completed CiLCA

Agendas and Minutes

Process	Expected Control	Notes
Agendas		
Is there evidence that correct procedures are in place?	<ul style="list-style-type: none"> • Correct numbering used • 3 days clear notice • Signed by proper officer • Location, time, summons, etc. 	Yes Yes Yes Yes
Annual Meeting of Council	<ul style="list-style-type: none"> • Held in May? • 1st item 'Election of Chairman'? • General Power of Competence declared? 	Yes 23/5/23 Yes Not used
Annual Parish/Town Meeting	<ul style="list-style-type: none"> • Was the meeting held between 1st March and 1st June? • Agenda published 7 days in advance? • Agenda signed by Chairman? 	Yes – 26/4/23 Yes 5/4/23 Yes
Matters Arising?	<ul style="list-style-type: none"> • If used, is it used correctly? 	N/A
Minutes		
Minute book	<ul style="list-style-type: none"> • Is there an official minute book/folder? • Are minutes signed and initialled? • Are resolutions clear? • Do minute items match agendas? • Do decisions comply with Standing Orders • Do cllrs declare interests? • Verbatim minutes? • Is there evidence of public participation? • Evidence that planning applications are considered at a public meeting? • Evidence of decisions being made under S137? 	Yes Yes Yes Yes Yes Yes Yes No Yes Yes – Planning Committee Yes – 2023 Finance and Governance meeting - £2000 given to Northstowe running festival.

Policies and Processes

Process	Expected Control	Notes
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Monitoring and Updating	<ul style="list-style-type: none"> Is there evidence in minutes that policies are regularly monitored and updated? 	Yes - annually at the May meeting (Standing Orders, Financial regulations, scheme of delegation, terms of reference from committees, policies, and protocols)
Risk Management Policy	<ul style="list-style-type: none"> Is this monitored at least annually at the Annual meeting of the Council? 	Not on the agenda for May 2023- will be reviewed in May 2024
Asset Register	<ul style="list-style-type: none"> Is this up to date? When last approved by Council? Does it hold the Audit and Insurance figures? Is it published on the website? Does it match the Insurance Policy figures? 	<p>Yes</p> <p>Last approved in March 2023 item 257/22-23 (2)</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>
Data Protection & GDPR	<ul style="list-style-type: none"> Has the Clerk received training? Have any councillors received training? Has a Data Protection Officer been appointed? (<i>Are they aware of CAPALC offering the service?</i>) How is personal data stored? Is there a procedure for monitoring personal data stored? Does the LA hold a Subject Access Register? Does it hold a log of Data Breaches? Is there a Privacy Policy/Statement? Is there evidence ROPA (Record of Processing Activities)? 	<p>No</p> <p>No</p> <p>Yes - through CAPALC</p> <p>Secure computer system through Cloud 365 password protected. (staff access only)</p> <p>Not yet in place</p> <p>Not yet in place</p> <p>Not yet in place</p> <p>Yes - on the website</p> <p>No</p>
Management of Information	<ul style="list-style-type: none"> Does the LA hold a document confirming how it handles all documentation including archiving and destruction of old documents? How does the LA destroy old documents? Secure means? 	<p>No – Clerk will action</p> <p>Deleted from system or shredded</p>
Email Addresses	<ul style="list-style-type: none"> Does the Clerk have a Council specific email address? Do Cllrs have Council specific email addresses? .gov.uk? Are contact details advertised on the council website? Are there privacy notices at the footer of emails? 	<p>Yes - .gov.uk</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>

Risk Management

Process	Expected Control	Notes
Unusual Financial Activity	<ul style="list-style-type: none"> Check a sample of minutes for unusual financial activities. 	None noted.
Risk Assessments	<ul style="list-style-type: none"> Do checks align with Risk Management Policy Is there evidence of robust monitoring process? Is there a system for action on reports? What is it? What system picks up failure in the assessment process? 	<p>Yes, risk assessment and management plan – last reviewed October 2022. Checks carried out by staff or Councillor lead (for events) Folder kept with completed risk assessments Yes Yes – Action Plan as part of the written risk assessment A/A</p>
Annual Assessment of Current Procedures	<ul style="list-style-type: none"> Is there a process of annual assessment? How does it check the effectiveness of the procedures? 	<p>Yes – through risk assessment and management plan – reviewed annually Last reviewed Oct 2022 (due for review in May or June 2024) Offers progress/comments as part of the assessment process.</p>

Employment

Process	Expected Control	Notes
Clerk	<ul style="list-style-type: none"> Is there a Contract in place? When was this last reviewed? When was the Job Description last reviewed? When was the salary last reviewed? When was the last Performance Review held? Is there a Pension scheme? 	<p>Yes - Clerk and Deputy Clerk Deputy Clerk on a permanent contract as of 26th March 2024 (item 261/23-24) Market Manager was recruited on 1st March 2024– will be leaving 12/5/24 – Job will be re-advertised following next FC meeting. Clerk – reviewed in October 2023 October 2023 - Clerk Deputy Clerk in March 2024 Clerk in Oct 2023 Yes – The Pensions Trust for all staff</p>

	<ul style="list-style-type: none"> Are they registered with the Pensions Regulator? 	Yes
Payroll	<ul style="list-style-type: none"> Are payments being made to HMRC? Who calculates the payroll? <i>Clerk or Payroll Company</i> 	Yes Clerk
Other Staff	<ul style="list-style-type: none"> Are there other staff? If so, consider the above as per the Clerk. 	Yes – Deputy Clerk and market manager (A/A)

Finance

Process	Expected Control	Notes
Precept	<ul style="list-style-type: none"> What is the Precept? Was the Precept justified with a budget? Has it been approved by full council? <i>Date</i> 	£111,159.41 Yes Yes 20 th December 2022 item 196/21-22
Budget	<ul style="list-style-type: none"> Has a formal budget been prepared? Was it approved by full council? <i>Date</i> Does it have separate S137 allocation and is it within limits? Does the budget reflect the assets held? Is there evidence of budgetary control? Evidence of quotations received? 	Yes Yes 20 th December 2022 Yes Yes Yes – at monthly finance and governance committee meetings Yes – July 2023 4 quotes received for coffee machines.
Reserves	<ul style="list-style-type: none"> What is the level of General Reserves? What is the level of Earmarked Reserves? Is there evidence in minutes that EMR are live projects? 	£84,711.57 £45,072.16 Yes – the market.
Bank	<ul style="list-style-type: none"> Is each bank account regularly reconciled? Signed off by Councillors? How are signatories set up? 	Yes - at monthly finance and governance committee meetings. Yes – dual signatories
Cashbook	<ul style="list-style-type: none"> Does the LA use Excel, manual book or software? Is it up to date with hard or electronic copies? <p>Expenditure</p> <ul style="list-style-type: none"> Are all payments supported by invoices/receipts? Have all payments been authorised? 	Scribe Yes Yes Yes - through Finance and Governance Committee

	<ul style="list-style-type: none"> ○ Are payments minuted? <p>Income</p> <ul style="list-style-type: none"> ○ Is all income properly recorded and analysed? ○ Has it been banked promptly? ○ Have fees been charged at the correct rate? ○ Have receipts been sent? <p><i>See 'AGAR' section below for further Accounting Records requirements</i></p>	<p>Yes – through Finance and Governance Committee</p> <p>Yes – through Scribe (as of June/July 2023)</p> <p>Yes</p> <p>Yes – market stalls have different pricing structures.</p> <p>Yes – almost up to date.</p>
S137	<ul style="list-style-type: none"> ● Is it recorded separately in the cashbook? ● Is the annual expenditure within limits? 	<p>Yes</p> <p>Yes</p>
Petty Cash	<ul style="list-style-type: none"> ● Does the LA run any petty cash? <p><i>See 'AGAR' section below for further Petty Cash requirements.</i></p>	<p>No – Lloyds credit card through Unity Trust Bank (£1000 limit monthly)</p>
Purchases	<ul style="list-style-type: none"> ● Is there evidence that all procedures are still being undertaken correctly and according to Financial Regulations? ● Any issues noted? 	<p>Yes</p> <p>No</p>
VAT	<ul style="list-style-type: none"> ● Is the LA registered to charge VAT? ● If yes, are they charging it? ● Are VAT claim forms being completed regularly? 	<p>No</p> <p>Yes – VAT 126 submitted in 2024 – up to date to end of March 2024</p>

Engaging Contractors

Process	Expected Control	Notes
Best Value	<ul style="list-style-type: none"> ● Is there evidence that the LA has sought best value? ● Is it Cllrs being paid to undertake work for the Council? 	<p>Yes – for laptops and mobile phone, screen (FC meeting 27th item 235/23-24 February 2024)</p> <p>No</p>
Contractor	<ul style="list-style-type: none"> ● Does the contractor have their own public liability insurance? ● Do they have the relevant qualifications to carry out the job(s)? ● Has evidence of qualifications/training been gathered? ● Is there evidence of H&S checks to equipment used? 	<p>Yes - with Brookefield (for verge management) from 1/4/24</p> <p>Clerk will request copy of risk assessment and health and safety regulations</p> <p>A/A</p> <p>Clerk will request copy of risk assessment and health and safety regulations</p>

	<ul style="list-style-type: none"> • Is there evidence that the contractor observes H&S Regulations? 	A/A
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Services

Burial Authority Yes/No

Process	Expected Control	Notes
Burial Records	<ul style="list-style-type: none"> • Does the burial authority have appropriate burial records? • Are the records paper or electronic format? 	N/A
Processes	<ul style="list-style-type: none"> • Is there provision for public liability insurance in their policy? • Has the Clerk undertaken any training? • Is there a Risk Management Policy? • Is there an up to date plan of the site? • Is there provision in the budget for maintenance? 	
Closed Churchyard	<ul style="list-style-type: none"> • Is the LA responsible for a Closed Churchyard? Yes/No • Do they hold public liability insurance? • Is there a Risk Management Policy? • Is there provision in the budget for maintenance? 	

Playground Yes/No

Process	Expected Control	Notes
Playground/LEAPs	<ul style="list-style-type: none"> • Is it professionally inspected on an annual basis? • Is there evidence of other regular inspections? • Who carries out the inspections? • Does the LA have adequate public liability insurance? • Is there a Risk Management Policy? • Is the equipment listed on the Asset Register? • Does the insurance cover the items in the playground/LEAP? • Is there a written procedure for reported faults? • Is there provision in the budget for maintenance? 	N/A

Allotments Yes/No

Process	Expected Control	Notes
Allotments	<ul style="list-style-type: none"> Is there an adequate record of tenants? Does the LA have sufficient public liability insurance? How is rent collected? Does it meet with their Financial Regulations? Is there provision in the budget for maintenance? 	N/A

Defibrillators Yes/No

Process	Expected Control	Notes
Defibrillators	<ul style="list-style-type: none"> Is it (are they) sited on parish/town council owned land? Is there evidence that it has been registered with the ambulance service? How is access gained and monitored? What evidence is there of regular equipment tests? Is there sufficient cover under the insurance policy? Can the equipment be used on children? 	<p>Yes -Town Council manage the defib (owned by the developer) –located on school grounds (which is CC owned)</p> <p>Yes - The Circuit</p> <p>24/7 access monitored through monthly risk assessments by the Clerk</p> <p>No – needs to be formalised</p> <p>Yes</p> <p>No</p>

AGAR

In order to be able to sign off the AGAR the following processes need to be checked and notes made where appropriate. Some areas refer back to the checks completed earlier in the internal audit process:

AGAR Box	Process	Expected Control	Notes
A	Appropriate Accounting Records have been kept throughout the year.	<ul style="list-style-type: none"> Correct roll forward for last year's cashbook balance to new financial year Check sample transactions in cashbook against bank statement (sample size dependent on Council size and type of records maintained) 	Yes
I	Periodic bank reconciliations were properly carried out during the year	<ul style="list-style-type: none"> Ensure bank reconciliations are prepared and checked routinely, subject to independent scrutiny and sign off by Cllrs 	Yes and signed

	(Para 5.10 to 5.23)	<ul style="list-style-type: none"> • Verify accuracy of YE bank reconciliation detail and ensure accurate disclosure of combined cash and bank balances on AGAR section 2, line 8 • Where bank balances are in excess of £100,000 – check it has an appropriate Investment Strategy 	<p>Yes</p> <p>Yes – Clerk is in the process of looking at an investment strategy</p>
B	The Authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for (Para 5.39 to 5.47)	<ul style="list-style-type: none"> • Review procedures for acquisition of formal tenders and quotes, ensuring they are in line with the SOs and FRs which should be based on the latest version • Ensure that consistent values are in place for the acquisition of formal tenders between SOs and FRs (<i>frequently different limits are recorded in the two documents</i>) • Review procedures for receipt of invoices, agreement of invoice detail and confirmation of goods/services delivery and approval of payment: ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation. If not what are they doing? • Check there is effective segregation between the writing of cheques/setting up of online payments and physical release of payments • Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements (monthly/quarterly/annually) • Where debit/credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the card are in place 	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes – three years of VAT reclaim recently submitted and return received</p>
C	The Authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these (Para 5.84 to 5.93)	<ul style="list-style-type: none"> • Ensure the authorities have prepared, and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc • Ensure that the appropriate levels of insurance cover are in place for land, buildings, public, employer's and hirers' liability, fidelity/employee's (including Cllrs) liability, business interruption and cyber security • Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches: such reviews should be undertaken by appropriately qualified external inspectors, or if by 	<p>Yes</p> <p>Yes</p> <p>N/A</p>

		<p>officers or members, that they have received appropriate training and accreditation</p> <ul style="list-style-type: none"> • Review the effectiveness of internal control carried out by the authority 	Yes
D	<p>The Precept resulted from an adequate budgetary process, progress against the budget was regularly monitored; and reserves are appropriate (Para 5.24 to 5.27)</p>	<ul style="list-style-type: none"> • The Full Authority (not committee) considered, approved and adopted the precept in accordance with the timetable given • Budget reports are produced and submitted to the Authority periodically throughout the year with appropriate comment on significant variances • Review of budget performance either during the year or at the financial YE seeking explanations for any significant or unanticipated variances • Ensure the Authority has considered the establishment of Earmarked Reserves (EMR) and reviews them annually as part of the budget assessment process • Ensure the precept in the accounts matches the submission form to the relevant authority and the public record of precepted amounts 	<p>Yes – through the finance and governance committee Yes - quarterly</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>
E	<p>Expected income was fully received based on correct prices, properly recorded and promptly banked and VAT appropriately accounted for (Para 5.46 to 5.47)</p>	<ul style="list-style-type: none"> • Review 'Aged Debtor' listings to ensure appropriate follow up action is in place • Allotments: see section above • Burials: see section above • Hall Hire: ensure an effective diary system for bookings is in place identifying the hirer, hire times and cross referenced to invoices raised • Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time • Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income • Where amounts are receivable on set dates through the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is due and actually received and banked 	Yes – market stalls

F	<p>Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for (Para 5.44)</p>	<p>Authorities are working towards using debit/credit cards instead of petty cash for ad hoc purposes. 'Not Covered' is an appropriate response if this is the case.</p> <ul style="list-style-type: none"> • Alternatively review the systems in place for controlling petty cash and also cash floats (used for bar, catering, etc.) • Check a sample of transactions during the financial year to ensure appropriate supporting documentation is available • Review the existence of evidenced periodic independent verification of the petty cash and any other cash floats held • Ensure VAT is identified whenever incurred and appropriate • Physically check the petty cash and other cash floats held • Where bar or catering facilities are in place, ensure that appropriate cashing up procedures are in place reconciling the physical cash takings to the till 'Z' total readings 	No petty cash
G	<p>Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied (Para 5.48 to 5.51)</p>	<ul style="list-style-type: none"> • Ensure that for all staff a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract • Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability • Ensure that a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the NJC scale or hourly rate if off scale, and also within the contracted hours • Ensure appropriate tax codes are being applied to each employee • Where free or paid for software is used, ensure it is up to date • Sample employees and ensure tax is calculated appropriately • Check the correct treatment for pension contributions • Check the correct deduction for NI (ee and er) are applied. • Ensure the employer's pension contribution is being applied • Ensure correct net pay is paid to the employee with tax, NI and pension contributions paid to the respective agencies 	Yes
H	<p>Asset and investment registers were complete and accurate and properly maintained. (Para 5.56 to 5.66)</p>	<p>Tangible Fixed Assets</p> <ul style="list-style-type: none"> • Ensure the authority is maintaining a formal asset register and updating it routinely, recording new assets at historic cost price, net of VAT and removing any disposed of/no longer serviceable assets 	Yes

This section / assurance should be extended to include loans to or by the authority
(Para 5.67)

- Physically verifying the existence and condition of high value, high risk assets may be appropriate
- The register should identify the purchase price, the replacement/insured cost (updated annually and used to assist in forward planning for asset replacement)
- Additions and disposal records should allow tracking from the prior year to the current
- Ensure the asset value to be reported in the AGAR at Section 2, Box 9 equates to the prior year reported value and adjusted for nominal value of new acquisitions and/or disposals
- Compare the Asset Register with the insurance schedule to ensure that all assets are recorded are appropriately insured or 'self insured' by the Authority.

Fixed Asset Investments:

- all long term investments (more than 12 months) are covered by the 'Investment Strategy' and reported as Assets in the AGAR at Section 2, Box 9

Borrowing and lending:

- ensure the authority has sought and obtained appropriate DMO approval for loans acquired
- Ensure the Authority has accounted for the loan appropriately i.e. recorded the full value of the loan. Any arrangement fee should be regarded as an administration expense.
- Ensure the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at Section 2, line 5
- Ensure the outstanding loan liability as at 31st March each year is recorded correctly at Section 2, line 10 (*Check value on DMO website*)
- If an Authority has issued loans to local bodies, they should ideally seek signed indemnities from the recipient body, or their members, agreeing to underwrite the loan debt

No borrowing

J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and where appropriate, debtors and creditors were properly recorded <i>(Para 5.120 to 5.199)</i>	Internal Auditors are not required to verify the accuracy of detail disclosed within the AGAR, however the expectation from most Authorities effectively requires IAs to ensure the financial detail recorded at Section 2 of the AGAR reflects the details in the accounting records maintained for the financial year. Therefore: <ul style="list-style-type: none"> • Where turnover exceeds £200k appropriate records need to be kept on Income and Expenditure basis to facilitate budget reporting in that vein • Ensure that accounting arrangements are in place to account for debtors and creditors during the year and at financial Year End 	Receipts and payments
K	If the Authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt <i>(Para 5.200 to 5.204)</i>	Ensure that all relevant criteria are met (receipts and payments each totalled less than £25,000) <ul style="list-style-type: none"> • The correct exemption certificate was prepared and minuted in accordance with the statutory submission deadline • That it has been published, together with all required information on the Authority's website and noticeboard 	
L	The Authority publishes information on a website/web page, and complies with the relevant Transparency Code <i>(Para 5.71 to 5.74)</i>	<ul style="list-style-type: none"> • Review the website ensuring all documentation is published in accordance with the Transparency Code 	
M	The Authority has, during the previous year, correctly provided for the period for the exercise of public rights as required <i>(Para 5.75 to 5.83)</i>	<ul style="list-style-type: none"> • Acquire/examine a copy of the 'public notice' ensuring it identifies the statutory 30 working day period when the Authority's records are available for public inspection • Check if the Authority has minuted the relevant dates at the same time as approving the AGAR 	
N	The Authority complied with the publication requirements for the prior year AGAR	<ul style="list-style-type: none"> • Ensure that the statutory disclosure/publication requirements in relation to the prior year's AGAR have been met as detailed on the front of the current year's AGAR 	

<p>O</p>	<p>Trust Funds (including charitable) – the Council has met its responsibilities as a trustee <i>(Para 5.105 to 5.115)</i></p>	<ul style="list-style-type: none"> • Confirm any charities of which the Authority is a Trustee. • Have they filed the documentation in time at the Charity Commission? • Is the Authority the sole trustee? <i>Check on the Charity Commission website</i> • Check the Council is operating in accordance with the Trust deed • Charity meetings and accounts recorded separately from those of the council • Check minutes and accounts are held separately to that of the Authority • Review the level and activity of the charity. Does it need an Independent Examiner’s report? 	
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