CheckMate Independent Internal Audit Services

Interim Internal Audit

Bentham Town Council

Period Ending 30/09/2026

Internal Auditor: Lesley Hanson

Summary Checklist Report

This internal audit has been carried out in accordance with the Accounts and Audit Regulations 2015, the Practitioners' Guide 2026, proper practices for smaller authorities and the Internal Audit Requirements for the AGAR.

CONFIDENTIAL

Interim Internal Audit Summary Checklist Report for Bentham Town Council

Period Ending: 30/09/2026

Name of Council	**Bentham Town Council**	**Name of Clerk to the Council**	**Claire Burrow**
No. Of Councillors	**6 with 5 vacancies**	**Name of RFO (if different)**	
Quorum	**3**	**Precept (for audit year)**	**£160,000**
Electorate	**2,556**		

Period Ending: 30/09/2026

1.	Book-Keeping			Comments & Recommendations
1.1	**Ledger maintained & up to date?**	**Yes**	~~**No**~~	The accounts are balanced monthly and are up to date as of 30/09/2026.
1.2	**Arithmetic correct?**	**Yes**	~~**No**~~	Checks of the Scribe accounting system confirmed that the cashbook and other accounts arithmetic were correct.
1.3	**Evidence of internal control?**	**Yes**	~~**No**~~	• Internal audit • Budgetary control and monitoring • Bank reconciliation
1.4	**VAT evidence, recording and reclaimed?**	**Yes**	~~**No**~~	VAT has been reported and reclaimed correctly.
1.5	**Payments in the ledger supported by invoices, authorised & minuted?**	**Yes**	**No**	A sample of purchase and sales invoices has been reviewed – see Transaction Spot Check. All items were found to have an audit trail and were authorised. A list of payments is provided to full council at each meeting where payments are agreed.
1.6	**Is S137 expenditure separately recorded and within statutory limits?**	**Yes**	~~**No**~~	S137 expenditure is correctly recorded in Scribe. The S137 limit for 2026/27 is £11.60 per elector.
1.7	**Is S137 expenditure of direct benefit to the electorate?**	**Yes**	~~**No**~~	
1.8	**Bank statements and ledger reconcile?**	**Yes**	~~**No**~~	

Period Ending: 30/09/2026

2. Risk Management				Comments & Recommendations
2.1	Does a scan of the minutes identify any unusual financial activity?	Yes	~~No~~	Minutes are prepared for all meetings of the Council, which meets 11 times per year, with an optional meeting in August. No unusual financial activity was found in the minutes reviewed. Council minutes are available to view on the Council's website.
2.2	Is an annual risk assessment carried out?	Yes	~~No~~	The Council has a risk management document covering aspects of health, safety and financial risk. The risk assessment policy is reviewed annually, or as required, by the Clerk and approved at the Annual Meeting.
2.3	Is Insurance cover appropriate and adequate?	Yes	~~No~~	The level and range of insurance cover appears to be adequate for the size of the Council.
2.4	Evidence of annual insurance review?	Yes	~~No~~	The insurance is renewed annually. Insurance cover is currently placed with brokers James Hallam.
2.5	Internal financial controls documented and evidenced?	Yes	~~No~~	The Council completes an Internal Controls checklist twice yearly, which is approved by the full council.
2.6	Minutes initialled, each page identified and overall signed?	~~Yes~~	No	Each page of the minutes is individually initialled and the complete document signed by the Chair.
2.7	Regular reporting and minuting of bank balances?	Yes	~~No~~	Bank balances are presented to Council at each meeting as part of the financial reporting and are minuted.
2.8	S137 expenditure minuted?	Yes	~~No~~	The S137 expenditure is approved by the Finance Committee and correctly minuted.

3. Asset Control				Comments & Recommendations
3.1	Does the Council keep a register of all material assets owned?	Yes	~~No~~	The Clerk is responsible for maintaining the asset register held in Scribe.
3.2	Is the asset register up to date?	Yes	~~No~~	The asset register was up to date as at the financial year-end and is updated as and when new assets are purchased.
3.3	Value of individual assets included?	Yes	~~No~~	

Period Ending: 30/09/2026

3. Asset Control				Comments & Recommendations
3.4	Inspected for risk and health and safety?	Yes	~~No~~	Equipment and properties regularly inspected, but this is not currently minuted. Recommendation Timetable for inspections be minuted.

4. Bank Reconciliation				Comments & Recommendations
4.1	Reconciliation carried out on receipt of statement?	Yes	~~No~~	All bank accounts are reconciled individually on receipt of statement.
4.2	Is there a bank reconciliation for each account?	Yes	~~No~~	Reconciliations are undertaken for the bank accounts held by the Council: • Unity Trust (Current Account) • Virgin Money Account • PSDF (Deposit Account)
4.3	Any unexplained balancing entries in any reconciliation?	~~Yes~~	No	
4.4	Is the bank mandate up to date?	Yes	~~No~~	The mandates for the three accounts were reviewed in the May 2026 meeting and appropriate amendments made.

5. Governance and Policies				Comments & Recommendations
5.1	Financial Regulations have been reviewed this year and are properly tailored to the council?	Yes	~~No~~	Reviewed and approved by the full council in the May 2026 meeting.
5.2	Standing Orders have been reviewed this year?	Yes	~~No~~	Reviewed and approved by the full council in the May 2026 meeting.

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5. Governance and Policies				Comments & Recommendations
5.3	Code of Conduct has been reviewed in the last two years?	Yes	~~No~~	Reviewed and approved by the full council in the May 2026 meeting.

6. Digital and Data Compliance				Comments & Recommendations
6.1	Does the Council have at least one generic email address hosted on a council-owned domain?	Yes	~~No~~	The Council's website is www.benthamtowncouncil.gov.uk, whereas the email address is townclerk@benthamtowncouncil.co.uk. Recommendation It is considered best practice to use a .gov.uk domain name for both.
6.2	Does the Council's website meet Public Sector Bodies Accessibility Regulations 2018 and the Web Content Accessibility Guidelines 2.2 AA?	Yes	~~No~~	
6.3	Has the Council adopted a Data Protection Policy and IT Policy and are these available on the website?	Yes	~~No~~	

Period Ending: 30/09/2026

TRANSACTION SPOT CHECK						
Check No.	**1**	**2**	**3**	**4**	**5**	**6**
Transaction type	Purchase Invoice	Grant	Purchase Invoice	Salary	Purchase Invoice	Receipt
Supplier/Customer	Beaver Tree Surgeons	Stepping Stones Baby and Toddler Group	James Hallam	Claire Burrow	Amazon	North Yorkshire Council
Invoice/Transaction No.	3099		557430830 557432222 557430088		GB60086S5PI7RI GB6007DW7TTDLI	T21 PP2 26/27-
Invoice/Transaction date	09/04/2026	11/05/2026	17/06/2026	31/07/2026	25/08/2026	30/09/2026
Goods/services supplied	Tree works	Grant	Insurance	Salary payment	Cleaning supplies	Precept – 2nd instalment
Item/Budget heading	Open spaces / PHPF	Grant	Insurance paid	Clerk salary	Cleaning supplies	Precept payment
Voucher No	10	54	92	139	167	123
Delivery evidence	Bank statement	Bank statement	Bank statement	Bank statement	Bank statement	Bank statement
Payment minute ref	290.3	FC - 17/11/25 F23	FC - 01.06.26 33.4	66.3	91.8	
Payment value	£660	£200	£6760.06	£2183.82	£51.99	£80,000
Statement value	£660	£200	£6760.06	£2183.82	£51.99	£80,000
Timely payment	✓	✓	✓	✓	✓	✓
VAT recorded	£110	N/A	N/A	N/A	£8.66	N/A
S137 recorded in ledger	N/A	✓	N/A	N/A	N/A	N/A
S137 minuted	N/A	✓	N/A	N/A	N/A	N/A
Notes						
Pass	✓	✓	✓	✓	✓	✓

Period Ending: 30/09/2026

Acknowledgments
The help and co-operation of Claire Burrow, Clerk to the Council is much appreciated by the internal auditor.

Internal audit carried out by	**(signed)** 	**(print)** **Lesley Hanson**
Audit type (delete as appropriate)	**INTERIM** ~~**ANNUAL**~~	
Date	**14/10/2026**	

For internal auditor's use only	
Internal audit report sent to Council	**14/10/2026**