

# INTERNAL AUDIT CHECKLIST FOR WILLINGTON PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2024

Further to the Internal Audit of Accounts I carried out on 23<sup>rd</sup> May 2024 I confirm that the annual audit was carried out in accordance with the suggested approach contained in the “Governance and Accountability for Smaller Authorities in England – A Practitioners’ Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements 2023/24 The internal auditor report of the 2023/24 AGAR form has been signed off accordingly.

Signed Carole Dean (CILCA)  
East Midlands Audit Services Ltd

Date 23<sup>rd</sup> May 2024

<b>1. Book Keeping</b>			<b>Comments</b>
1.1	Ledger maintained and up to date?	Yes	
1.2	Arithmetic correct?	Yes	
1.3	Evidence of Internal Control?	Yes	
1.4	VAT evidence, recording and reclaimed?	Yes	
1.5	Payments in ledger supported by invoices, authorised and minuted?	Yes	
1.6	S137 separately recorded and within limits?	Yes	£1490 Bowls Club, Raft Race, RBL and Scouts
1.7	S137 expenditure of direct benefit to electorate?	Yes	

<b>2. Due Process</b>			<b>Comments</b>
2.1	Standing Orders adopted (inc GDPR)?	Yes	
2.2	Standing Orders reviewed at annual meeting?	Yes	
2.3	Financial Regulations adopted?	Yes	
2.4	FRs properly tailored to council?	Yes	
2.5	Equal Opportunities policy adopted?	Yes	
2.6	RFO appointed?	Yes	
2.7	List of member interests held?	Yes	
2.8	Agendas signed, informative and displayed with 3 clear days’ notice ?	Yes	
2.9	Purchasing authority defined in FRs?	Yes	
2.10	Legal powers identified in minutes and/or cashbook?	Yes	
2.11	Committee terms of reference exist and have been reviewed for Committees?	Yes	Finance, Staffing, Footpaths, NP, RAC, Burials
2.12	Council/Councillors contact details on line?	Yes	
2.13	GDPR Privacy Policy on web site ?	Yes	

<b>3. Risk Management</b>			<b>Comments</b>
3.1	Does scan of minutes reveal any unusual activity?	No	
3.2	Annual risk assessment carried out?	Yes	Reviewed Annually
3.3	Insurance cover appropriate and adequate?	Yes	Zurich PL £10m – 5 yr agreement
3.4	Evidence of annual insurance review?	Yes	
3.5	Internal financial controls documented and evidenced?	Yes	
3.6	Minutes initialled, each page identified and overall signed?	Yes	
3.7	Regular reporting and minuting of bank balance?	Yes	
3.8	S137 expenditure minuted?	Yes	
3.9	Up to date Risk Management Scheme?	Yes	

<b>4. Budget</b>			<b>Comments</b>
4.1	Annual budget to support precept?	Yes	
4.2	Has budget been discussed and adopted by council?	Yes	
4.3	Any reserves earmarked?	Yes	Total £246,945 New building £180,000, General NP Cemetery Bus Shelters Elections
4.4	Any unexplained variances from budget?	No	
4.5	Precept demand correctly minuted?	Yes	

<b>5. Payroll – Clerk</b>			<b>Comments</b>
5.1	Contract of employment?	Yes	
5.2	Tax code issued / contracted out?	Yes	
5.3	PAYE / NI evidence?	Yes	
5.4	Has council approved salary paid?	Yes	
5.5	Pension provision in place or Opt out?	Yes	
5.6	Other payments reasonable and approved by council?	Yes	
5.7	Complaints procedure in place?	Yes	
5.8	Current Grievance and Disciplinary procedures in place?	Yes	

<b>6. Payroll – Other</b>			<b>Comments</b>
6.1	Contract of employment?	N/A	
6.2	Does council have public liability cover?	N/A	
6.3	Tax code(s) issued?	N/A	

6.4	Minimum wage paid?	N/A	
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<b>7. Asset Control</b>		<b>Comments</b>	
7.1	Does council keep a register of all material assets owned?	Yes	
7.2	Is asset register up to date?	Yes	
7.3	Value of individual assets included?	Yes	
7.4	Inspected for risk and H & S ?	Yes	

<b>8. Bank Reconciliations</b>		<b>Comments</b>	
8.1	Is there a bank reconciliation for each account?	Yes	Monthly
8.2	Reconciliation carried out on receipt of statement?	Yes	
8.3	Any unexpected balancing entries in any reconciliation?	No	

<b>9. Year End Procedures</b>		<b>Comments</b>	
9.1	Year-end accounts prepared on correct accounting basis?	Yes	
9.2	Bank statements and ledger reconcile?	Yes	
9.3	Underlying financial trail from records to presented accounts?	Yes	
9.4	Where appropriate, debtors and creditors properly recorded?	NA	
9.5	Has council agreed, signed and minuted sections 1 & 2 of the annual return?	Yes	
9.6	Public Rights provision current ?	Yes	
9.7	Was External Audit exemptions correctly declared.?	Yes	

<b>10. Miscellaneous</b>		<b>Comments</b>	
10.1	Have points raised at the last audit been addressed?	Yes	
10.2	Has the council adopted a Code of Conduct ?	Yes	
10.3	Is eligibility for General Power of Competence properly evidenced?	No	
10.4	Are all electronic files backed up?	Yes	
10.5	Do arrangements for public inspection of council's records exist?	Yes	
10.6	Public Rights Provision adopted?	Yes	
10.7	Complaints Procedure Adopted ?	Yes	
10.8	Are Training Records kept ?	Yes	
10.9	Website Accessibility Statement adopted?	Yes	

<b>11. Charities</b>		<b>Comments</b>	
11.1	Charities reported, accounted and filed separately?	N/A	

Payee invoice check	South Derbyshire District Council	O Heap & Son
Ledger date	08/11/2023	19/09/2023
Item/Budget heading	Play Ground Repairs & Inepections	Fire Extinguisher Service
Ref/cheque no.	113	091
Payment minute ref	141123/8	101023/8
Invoice value	685.56	324.84
Minute value	685.56	324.84
Payment value	685.56	324.84
Bank Statement value	685.56	324.84
Timely payment	Yes	Yes
VAT recorded	Yes (114.26)	Yes (54.14)
S137 recorded	N/A	N/A
S137 minuted	N/A	N/A
Notes		

<b>Annual Return</b>			
		Year ending 31 March 2022	Year ending 31 March 2023
		£	£
1	Balances brought forward	195915	280518
2	Annual precept	50865	53365
3	Total other receipts	92500	37610
4	Staff costs	14602	16132
5	Loan interest/capital repayments	0	0
6	Total other payments	44160	69485
7	Balances carried forward	280518	285876
8	Total cash and investments	280518	285876
9	Total fixed assets and long term investments and assets	323068	323509
10	Total borrowings	0	0
11	Section 4 annual return figures completed and cross referenced	Yes	Yes

## NOTES

**The Clerk and/or RFO should certify the accounts before the full council approves them.**

**The Notice for the public inspection period must detail that it is for a single period of 30 working days and must include the first ten days of July (ie 13.06 – 22.07. or 01.7 – 11.08.)**

EAST MIDLANDS AUDIT SERVICES LTD  
(For Town and Parish Councils)

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To  
Rachel Male  
Clerk to Willington Parish Council

**INVOICE CD/24/77**

To: Independent Internal Audit of the 2023/2024 Willington Parish Council Accounts on 23<sup>rd</sup> May 2024.

Audit of Accounts	£105.00
Mileage 11 miles x .45p	£ 4.95

**Total      £109.95**

Cheque payable to East Midlands Audit Services Ltd at the above address or BACS payment to Lloyds Bank Sort Code 30-99-50 Account Number 54765060.

**EAST MIDLANDS AUDIT SERVICES LTD**  
**(For Town and Parish Council's)**

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23<sup>rd</sup> May 2024

Clerk to Willington Parish Council  
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**Registered Office**  
**298 Smedley Street**  
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Dear Rachel

**Quotation for Audit for 2024/25**

There will be a slight increase in the audit cost for 2024/25 and the price to complete the internal audit for Willington Parish Council will be £114 .00 plus travel costs.

Please present this to your Members for their consideration.

Kind regards

Carole Dean  
East Midlands Audit Services Ltd