

INTERNAL AUDIT CHECKLIST FOR WILLINGTON PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2023

Further to the Internal Audit of Accounts I carried out on 08 June 2023 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 2022/23
Page 3 of the 2022/23 AGAR form has been signed off accordingly.

Signed Carole Dean (CILCA)
East Midlands Audit Services Ltd

Date 08 June 2023

1. Book Keeping			Comments
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	£500 Willington Carnival, £200 Lamp post poppies and wreath, Willington Scouts £250.
1.7	S137 expenditure of direct benefit to electorate?	Yes	

2. Due Process			Comments
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	
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3. Risk Management		Comments	
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	

4. Budget		Comments	
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	Neighbourhood Plan, Bus Shelters, Twyford Road
4.4	Any unexplained variances from budget?	No	
4.5	Precept demand correctly minuted?	Yes	

5. Payroll – Clerk		Comments	
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	Opt Out
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	

6. Payroll – Other		Comments	
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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7. Asset Control		Comments	
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	

8. Bank Reconciliations		Comments	
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	

9. Year End Procedures		Comments	
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	

10. Miscellaneous		Comments	
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	

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

Payee invoice check	Xero	Geldards
Ledger date	01/12/2022	16/06/2023
Item/Budget heading	Software	Twyford Road Community Building
Ref/cheque no.	BACS	BACS
Payment minute ref	131222/12	140622/09
Invoice value	£33.60	£2080.80
Minute value	£33.60	£2080.80
Payment value	£33.60	£2080.80
Bank Statement value	£33.60	£2080.80
Timely payment	Yes	Yes
VAT recorded	Yes (£5.60)	Yes (£346.80)
S137 recorded	N/A	N/A
S137 minuted	N/A	N/A
Notes		

Annual Return			
		Year ending 31 March 2022	Year ending 31 March 2023
		£	£
1	Balances brought forward	168480	195915
2	Annual precept	45740	50865
3	Total other receipts	49115	92500
4	Staff costs	15148	14602
5	Loan interest/capital repayments	0	0
6	Total other payments	52272	44160
7	Balances carried forward	195915	280518
8	Total cash and investments	195915	280518
9	Total fixed assets and long term investments and assets	321250	323068
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 CD08/23/77

To: Independent Internal Audit of the 2022/2023 Willington Parish Council Accounts on 08/06/2023.

Audit of Accounts	£105.00
Mileage 22 miles x .75p	£16.50

Total £121.50

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.