

LIMITED INTERNAL AUDIT CHECKLIST FOR WILLINGTON PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2020

In accordance with guidance available, as a result of the Covid - 19 Pandemic, I confirm that a limited Internal Audit has been carried out to allow completion of the figures element of the AGAR Return for 2019/20 required by the Government's External Auditor by 30 September 2020 and Page 4 of that Return has been signed off accordingly.

Signed Brian Wood DMA

Date 20th May 2020

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	S137 separately recorded and within limits?	Yes	

2. Risk Management			Comments
2.1	Does scan of minutes reveal any unusual activity?	No	
2.2	Insurance Premium paid	Yes	

3. Budget			Comments
3.1	Annual budget to support precept?	Yes	
3.2	Has budget been discussed and adopted by council?	Yes	
3.3	Any reserves earmarked?	Yes	
3.4	Any unexplained variances from budget?	No	
3.5	Precept demand correctly minuted?	Yes	

4. Payroll – Clerk / Other staff			Comments
4.1	PAYE / NI evidence?	Yes	
4.2	Has council approved payroll?	Yes	
4.3	Other payments reasonable and approved by council?	Yes	

5. Asset Control			Comments
5.1	Does council keep a register of all material assets owned?	Yes	
5.2	Value of individual assets included?	Yes	

6. Bank Reconciliations			Comments
6.1	Is there a bank reconciliation for each account?	Yes	
6.2	Reconciliation carried out on receipt of statement?	Yes	
6.3	Any unexpected balancing entries in any reconciliation?	No	

7. Year End Procedures			Comments
7.1	Year-end accounts prepared on correct accounting basis?	Yes	
7.2	Where appropriate, debtors and creditors properly recorded?	Yes	
7.3	Has council agreed, signed and minuted sections 1 & 2 of the annual return?	No	Awaiting Covid – 19 instructions
7.4	Public Rights provision up to date ?	Yes	

8. Miscellaneous			Comments
8.1	Have points raised at the last audit been addressed?	N/A	

9. Charities			Comments
9.1	Charities reported and accounted separately?	N/A	

Annual Return (Page 3)			
		Year ending 31 March 2019	Year ending 31 March 2020
		£	£
1	Balances brought forward	155266	167918
2	Annual precept	39098	40740
3	Total other receipts	31390	21872
4	Staff costs	11972	15921
5	Loan interest/capital repayments	0	0
6	Total other payments	45864	56282
7	Balances carried forward	167918	158327
8	Total cash and investments	167918	158327
9	Total fixed assets and long term investments and assets	309250	309250
10	Total borrowings	0	0
11	Section 4 annual return figures completed and cross referenced	Yes	Yes