

INTERNAL AUDIT REPORT FY2022

WISTOW PARISH COUNCIL

SECTION		IN PLACE	NOTES
	ANNUAL RETURN	Yes	Approved by Council on 26th April 2022
	FIGURES CORRECT		Box 7 Closing balance from FY21 has not been used in Box 1 FY22 Balance B/F which shows £32447 resulting in Boxes 1 to 7 not adding up and being out by £1. Box 9 assets doesn't match the assets; however, the assets are shown as appreciating rather than being shown as actual cost as required by the Accounts and Audits Practitioners Guide as historic (actual) cost. It appears that Box 4 salary
A	APPROPRIATE BOOKS OF ACCOUNT HAVE BEEN KEPT PROPERLY THROUGHOUT THE FINANCIAL YEAR.		
	CASH BOOK	Yes	The Council should consider increasing the number of columns used. Separate spreadsheet for salaries not kept as required and salaries shown both in cash book and also in minutes by recipient's name. The Council should consider the implications of the GDPR & DPA and maintain a separate sheet for salaries and appropriate reporting in minutes. This will assist the Council in reconciling salary payments for Box 4 staff costs on the AGAR.
	UPDATED REGULARLY	Yes	
	SIGNED AT YEAR END	No	
	INDIVIDUAL ENTRIES	Yes	
	VAT COLUMN	Yes	
	NET/ GROSS / VAT	Yes	
B	THE COUNCIL'S FINANCIAL REGULATIONS HAVE BEEN MET, PAYMENTS WERE SUPPORTED BY INVOICES, ALL EXPENDITURE WAS APPROVED AND VAT WAS APPROPRIATELY ACCOUNTED FOR.		
	FINANCIAL REGS	Yes	NALC Model 2019
	INVOICES	Yes	Sample check undertaken only
	CHEQUES SIGNED AS IN F/R		Online banking. RFO administrator not authorising payments.
	APPROVED IN MINS	Yes	
	S137 AMOUNT	No	No payments shown as being made under S137
	OTHER		The Council should consider the NALC guidance LTN18-01 relating to financial assistance to the church.
C	THE COUNCIL ASSESSED THE SIGNIFICANT RISKS TO ACHIEVING ITS OBJECTIVES AND REVIEWED THE ADEQUACY OF ARRANGEMENTS TO MANAGE THESE.		
	STANDING ORDERS	Yes	NALC Model 2018. Some blanks e.g. SO 5e and 7a need completing
	RISK ASSESSMENT POLICY	Yes	Financial and General Risk Assessment
	COMPLAINTS POLICY		Not checked at this IA
	PUBLICATION SCHEME (FOI)		Not checked at this IA
	GDPR / DATA PROTECTION		Not checked at this IA
	OTHER POLICIES		Not checked at this IA
	CODE OF CONDUCT	Yes	New LGA Code of Conduct adopted in 2022
	DECLARATION OF INTEREST	Yes	
	ROSPA/ASSETS CHECKS	Yes	
	AGENDAS	Yes	
	MINUTES		Originals not seen at this Internal Audit. Draft minutes on website. Council should review the requirements of Standing Orders 12a which indicate draft minutes should be destroyed once minutes have been approved.
	REVIEWED & ACTED ON IA+EA COMMENTS		IA report on agenda for 31st August 2021 as agenda item 08.21.08.08 but not shown in approved minutes the numbering of which does not match the agenda. External Auditors charged last year for having to chase submission of the exemption notice. Similar issues in accounts this year as last for example AGAR out by £1 and separate sheet not kept for payment of salaries and costs being incurred for the church (see C other above).
	OTHER		
D	THE ANNUAL PRECEPT OR RATES REQUIREMENT RESULTED FROM AN ADEQUATE BUDGETARY PROCESS; PROGRESS AGAINST THE BUDGET WAS REGULARLY MONITORED; AND RESERVES WERE APPROPRIATE.		
	BUDGET		
	BUDGET APPROVED		
	PRECEPT		
	BUDGET MONITORED		
	RESERVES ADEQUATE		
E	EXPECTED INCOME WAS FULLY RECEIVED, BASED ON CORRECT PRICES, PROPERLY RECORDED AND PROMPTLY BANKED; AND VAT APPROPRIATELY ACCOUNTED FOR.		
	INCOME FULLY RECEIVED	Yes	
	SUPPORTING PAPERWORK		
	VAT FULLY CLAIMED		spot check undertaken claims are being made
	INCOME BANKED PROMPTLY	Yes	
	CASH BOOK DATE	Yes	
F	PETTY CASH PAYMENTS WERE PROPERLY SUPPORTED BY RECEIPTS, ALL PETTY CASH EXPENDITURE WAS APPROVED AND VAT APPROPRIATELY ACCOUNTED FOR.		

	PETTY CASH BOOK	N/A	No Petty Cash
	PAYMENTS		
	RECEIPTS		
	VAT CLAIMED		
G	SALARIES TO EMPLOYEES AND ALLOWANCES TO MEMBERS WERE PAID IN ACCORDANCE WITH COUNCIL APPROVALS, AND PAYE AND NI REQUIREMENTS WERE PROPERLY APPLIED.		
	EMPLOYEE FORMS (E.G. P60, P45)	Yes	
	HMRC RTI	Yes	
	EMPLOYEE PAY SLIPS	Yes	
	OTHER EMPLOYEES	No	
	CLERK/RFO EMPLOYED	Yes	
	PAYMENTS TO HMRC	Yes	
	EMPLOYMENT CONTRACTS	No	The Council should consider the legal requirement for all employees to have a written employment contract. The Council should see guidance from CAPALC.
	PROOF OF SALARY	Yes	
	WORKPLACE PENSION		
	ANNUAL APPRAISALS		Standing Orders state annual review in October. Clerk's review in 2021
H	ASSET AND INVESTMENTS REGISTERS WERE COMPLETE AND ACCURATE AND PROPERLY CARRIED OUT.		
	ASSETS LIST	Yes	
	INSURANCE	Yes	Mandatory and some asset cover in place
	REVIEWED AS IN S/O	Yes	
I	PERIODIC AND YEAR-END BANK ACCOUNT RECONCILIATIONS WERE PROPERLY CARRIED OUT.		
	PERIODIC BANK RECS	Yes	Checked monthly by a Cllr
	YEAR END BANK REC	Yes	
J	ACCOUNTING STATEMENTS FOR THE YEAR WERE PREPARED ON THE CORRECT ACCOUNTING BASIS (R&P OR I&E), AGREED TO THE CASH BOOK, WERE SUPPORTED BY AN ADEQUATE AUDIT TRAIL FROM UNDERLYING RECORDS, AND WHERE APPROPRIATE DEBTORS AND CREDITORS WERE PROPERLY RECORDED.		
	I&E / R&P		R&P
	MATCH CASH BOOK	Yes	
	DEBTORS	N/A	
	CREDITORS	N/A	
	O/S		
	AUDIT TRAIL		
K	IF THE AUTHORITY CERTIFIED ITSELF AS EXEMPT FROM A LIMITED ASSURANCE REVIEW IN THE PREVIOUS FY IT MET THE EXEMPTION CRITERIA AND CORRECTLY DECLARED ITSELF EXEMPT.		
	UNDER 25K	N/A	
	EXEMPTION DECIDED AT MEETING		
	ELIGIBILITY CRITERIA MET		
L	THE AUTHORITY PUBLISHES INFORMATION ON A FREE TO ACCESS WEBSITE/WEBPAGE UP TO DATE AT THE TIME OF THE INTERNAL AUDIT IN ACCORDANCE WITH ANY RELEVANT TRANSPARENCY CODE REQUIREMENTS		
	WEBSITE ADDRESS		
	REQUIRED PAPERS PUBLISHED		The Council should ensure the website is up to date and documents are the final version following approval of the minutes
	INFORMATION UP TO DATE		
M	THE AUTHORITY HAS DEMONSTRATED THAT DURING THE PREVIOUS FINANCIAL YEAR IT CORRECTLY PROVIDED FOR THE EXERCISE OF PUBLIC RIGHTS AS REQUIRED BY THE ACCOUNTS AND AUDIT REGULATIONS.		
	INSPECTION DATES		Not published at the time of the IA
N	THE AUTHORITY HAS COMPLIED WITH THE PUBLICATION REQUIREMENTS FOR THE PREVIOUS FY AGAR.		
	NOTICE OF INSPECTION PERIOD		
	AGAR (PAGE 3,4,5,6)		
O	TRUST FUNDS (INCLUDING CHARITABLE) THE COUNCIL MET ITS RESPONSIBILITIES AS A TRUSTEE.		
	CHARITY RETURNS		The Council has changed it's declaration from last year indicating it is now Sole Trustee to the village hall The Clerk has indicated there is little information available to demonstrate trusteeship and that it is a registered charity but the accounts and returns are in arrears and the trust deed cannot be located.
	TRUST DEED		
	MEETINGS		
	TRUSTEES		
	ACCOUNTS		
	INDEPENDENT INSPECTION		

Signed:
(Internal Auditor)

LG Row

14/06/2022