

INTERNAL AUDIT REPORT FY2023

WISTOW PARISH COUNCIL

SECTION		IN PLACE	NOTES
	ANNUAL RETURN		BOX 7 AND BOX 8 DO NOT MATCH AS REQUIRED IF PREPARING THE ACCOUNTS ON A RECEIPTS AND PAYMENTS BASIS. THERE IS A £2 VARIANCE BETWEEN THE SUM OF BOXES 1-6 AND THE TOTAL IN BOX 7.
A	APPROPRIATE BOOKS OF ACCOUNT HAVE BEEN KEPT PROPERLY THROUGHOUT THE FINANCIAL YEAR.		
	CASH BOOK		SOME ENTRIES IN THE ELECTRONIC CASHBOOK ARE NOT IN THE CORRECT HEADINGS. ALTHOUGH THERE IS NOW A SEPARATE CONFIDENTIAL CASHBOOK CONTAINING STAFF SALARY PAYMENTS THESE ARE STILL INCLUDED IN THE NORMAL CASHBOOKS. THERE IS A VARIANCE DETAILED IN THE CASHBOOK WHICH NEEDS CORRECTING, CASHBOOK SHOULD RECORD WHAT WAS ACTUALLY PAID RATHER THAN WHAT SHOULD BE PAID.
	UPDATED REGULARLY	Y	
	INDIVIDUAL ENTRIES	Y	
	VAT COLUMN	Y	
	NET/ GROSS / VAT	Y	
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	Y	
	INVOICES	Y	SAMPLE CHECKED
	APPROVED IN MINS	Y	SAMPLE CHECKED
	OTHER		
C	THE COUNCIL ASSESSED THE SIGNIFICANT RISKS TO ACHIEVING ITS OBJECTIVES AND REVIEWED THE ADEQUACY OF ARRANGEMENTS TO MANAGE THESE.		
	STANDING ORDERS	Y	
	RISK ASSESSMENT POLICY	Y	
	COMPLAINTS POLICY	Y	
	PUBLICATION SCHEME (FOI)	Y	
	GDPR / DATA PROTECTION	Y	
	OTHER POLICIES	Y	SEVERAL OTHER POLICIES ON THE WEBSITE
	CODE OF CONDUCT	Y	
	DECLARATION OF INTEREST		NOT CHECKED AT THIS IIA
	ROSPA/ASSETS CHECKS	Y	
	AGENDAS	Y	
	MINUTES		ELECTION OF CHAIRMAN WAS NOT THE FIRST ITEM OF BUSINESS AT THE AGM IN 2022 (ITEM 2)
	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	Y	
	BUDGET APPROVED	N	NO EVIDENCE OF THE BUDGET BEING APPROVED DURING WINTER 2022/23
	PRECEPT	N	NO EVIDENCE OF THE PRECEPT BEING APPROVED DURING WINTER 2022/23
	BUDGET MONITORED	N	THE SPREADSHEETS PRESENTED INCLUDE EVIDENCE OF THE BUDGET BEING UPDATED DURING THE YEAR BUT I HAVE FOUND NO EVIDENCE THAT THIS HAS BEEN PRESENTED TO COUNCIL (NOT RECORDED IN THE MINUTES).
	RESERVES ADEQUATE	Y	
E	EXPECTED INCOME WAS FULLY RECEIVED, BASED ON CORRECT PRICES, PROPERLY RECORDED AND PROMPTLY BANKED; AND VAT APPROPRIATELY ACCOUNTED FOR.		
	INCOME FULLY RECEIVED	Y	SAMPLE CHECKED
	SUPPORTING PAPERWORK	Y	
	VAT FULLY CLAIMED	Y	
F	PETTY CASH PAYMENTS WERE PROPERLY SUPPORTED BY RECEIPTS, ALL PETTY CASH EXPENDITURE WAS APPROVED AND VAT APPROPRIATELY ACCOUNTED FOR.		
	PETTY CASH BOOK	NA	NO PETTY CASH IN OPERATION
	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)	Y	
	HMRC RTI	Y	

	EMPLOYEE PAY SLIPS	Y	THERE IS A 15P UNDERPAYMENT FOR CLERK'S SALARY DURING THE YEAR COMPARED TO THE PAYROLL RECORDS.
	CLERK/RFO EMPLOYED	Y	
	PAYMENTS TO HMRC	Y	THERE IS SOME DISCREPANCY BETWEEN 2 OF THE HMRC PAYMENTS AND THE SUPPORTING PAPERWORK HOWEVER, THE TOTAL FOR THE YEAR IS CORRECT.
	EMPLOYMENT CONTRACTS	Y	CLERKS CONTRACT NEEDS UPDATING (OR SUPPORTING PAPERWORK) TO MATCH CURRENT PAY/TERMS0 AS SOME OF THESE ARE OUT OF DATE.
H	ASSET AND INVESTMENTS REGISTERS WERE COMPLETE AND ACCURATE AND PROPERLY CARRIED OUT.		
	ASSETS LIST	Y	THE FIGURE ON THE AGAR IS REPORTING THE ASSET VALUE AT REPLACEMENT COST RATHER THAN HISTORIC COST (WHICH IS ALSO RECORDED ON THE ASSET REGISTER) AS REQUIRED BY SECTION 4.20(H) OF THE PRACTITIONERS GUIDE.
	INSURANCE	Y	
	REVIEWED AS IN S/O	Y	
I	PERIODIC AND YEAR-END BANK ACCOUNT RECONCILIATIONS WERE PROPERLY CARRIED OUT.		
	PERIODIC BANK RECS	N	BANK RECONCILIATIONS DURING THE YEAR OFTEN HAVE SMALL UNIDENTIFIED VARIANCES BETWEEN THE CASHBOOK AND THE BANK STATEMENT BALANCES.
	YEAR END BANK REC		THE £40.00 OUTSTANDING PAYMENT DOES NOT APPEAR TO BE RECORDED IN THE CASHBOOK.
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	N	BOXES 1-6 MATCH THE CASHBOOK BUT BOX 7 DOES NOT MATCH THE BANK RECONCILIATION. THE VARIANCE HAS BEEN IDENTIFIED IN THE CASH BOOK AND SHOULD BE CORRECTED TO BRING THE FIGURES INTO LINE WITH THE ACTUAL PAYMENTS MADE.
	AUDIT TRAIL	Y	SAMPLE CHECKED
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	Y	
	EXEMPTION DECIDED AT MEETING	Y	
	ELIGIBILITY CRITERIA MET	Y	
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 LEGISLATION		
	WEBSITE ADDRESS	Y	https://www.wistowvillage.info
	REQUIRED PAPERS PUBLISHED	N	I HAVE NOT BEEN ABLE TO LOCATE THE DETAILS OF LAND & BUILDINGS OR THE DETAILS OF PAYMENTS OVER £100 FOR EITHER FY22 OR FY23 WHICH ARE REQUIRED FOR COMPLIANCE WITH THE TRANSPARENCY CODE.
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	Y	1/7/22 TO 12/8/22
N	THE AUTHORITY HAS COMPLIED WITH THE PUBLICATION REQUIREMENTS FOR THE PREVIOUS FY AGAR.		
	NOTICE OF INSPECTION PERIOD	Y	THE LINKS ON THE WEBSITE INDICATE THAT THE FILES WERE NOT UPLOADED TO THE WEBSITE UNTIL JULY 2022 WHICH IS AFTER THE 30 JUNE DEADLINE.
	AGAR (PAGE 3,4,5,6)	Y	
O	TRUST FUNDS (INCLUDING CHARITABLE) THE COUNCIL MET ITS RESPONSIBILITIES AS A TRUSTEE.		
	CHARITY RETURNS	NA	BOX 11 HAS BEEN TICKED NO IN FY23. IN FY22 THIS WAS TICKED YES. I HAVE NOT CHECKED THE COUNCIL HAS MET ITS OBLIGATIONS AS SOLE TRUSTEE.
	TRUST DEED		
	MEETINGS		
	TRUSTEES		
	ACCOUNTS		
	INDEPENDENT INSPECTION		

Signed:
(Internal Auditor)

Ben Stoehr