

South Walsham Parish Council Internal Audit

Checklist 2022/23

Name of Council	South Walsham	Name of Clerk:	Aileen Beck
No. of councillors	7	Name of RFO	Aileen Beck
Quorum	3	Precept	£22,031
Electorate		Gross budgeted income	£22,031

1. Book Keeping

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? (see schedule)	Yes		
1.6. S137 separately recorded and within limits?			GPOC in place
1.7. S137 expenditure of direct benefit to electorate?	N/A		

2. Due Process

2.1. Standing Orders adopted since 2013?	Yes		
2.2. Standing Orders reviewed during year?	Yes		
2.3. Financial Regulations adopted?	Yes		
2.4. FRs properly tailored to council?	Yes		
2.5. Equal Opportunities policy adopted?	Yes		
2.6. Adequate internal controls for payments?	Yes		
2.7. List of member interests held?	Yes		
2.8. Agendas signed, informative and displayed with 3 clear days notice?	Yes		
2.9. Purchase orders raised for all expenditure?			Not Required
2.10. Purchasing authority defined in FRs?	Yes		

3. Risk Management			
3.1. Does scan of minutes reveal any unusual activity?		No	
3.2. Annual risk assessment carried out?	Yes		
3.3. Insurance cover appropriate and adequate?	Yes		Three-year contract in place
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		

4. Budget			
4.1. Annual budget to support precept?	Yes		Could be added to website
4.2. Has budget been discussed and adopted by council?	Yes		
4.3. Any reserves earmarked?	Yes		
4.4. Any unexplained variances from budget?		No	
4.5. Precept demand correctly minuted?	Yes		

5. Payroll – Clerk			
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		

6. Asset Control			
6.1. Does council keep a register of all material assets owned?	Yes		
6.2. Is asset register up to date?	Yes		
6.3. Value of individual assets included?	Yes		
6.4. Inspected for risk and up to date inspection records exist	Yes		
6.5 Record of deeds, articles and land register references available?			In hand

7. Bank Reconciliations			
7.1. Is there a bank reconciliation for each account?	Yes		
7.2. Reconciliation carried out on receipt of statement?	Yes		
7.3 Any unexplained balancing entries in any reconciliation?		No	

8. Year End Procedures			
8.1. Year end accounts prepared on correct accounting basis?	Yes		
8.2. Bank statements and ledger reconcile?	Yes		
8.3. Underlying financial trail from records to presented accounts?	Yes		
8.4. Where appropriate, debtors and creditors properly recorded?		N/A	
8.5 Has Council agreed, signed and minuted sections 1 & 2 of the annual return?			Next Meeting

9. Miscellaneous			
9.1. Have points raised at the last audit been addressed?	Yes		
9.2. Has the council adopted a Code of Conduct since July 2012	Yes		
9.3. Is eligibility for General Power of Competence properly evidenced?	Yes		Clerk has obtained CiLCA GPOC remains from previous clerk
9.4. Are all electronic files backed up?	NK		
9.5. Do arrangements for public inspection of council's records exist?	Yes		
9.6. Arrangements for GDPR in Hand	Yes		
9.7. Transparency Requirements in place			See next section

10. Transparency Code			
10.1. All items of expenditure as required published by 1 st July??	Yes		In Minutes
10.2. End of year accounts published by 1 st July			First year under Transparency code regulations
10.3. Annual Governance Statement published by 1 st July			First year under Transparency code regulations
10.4. Internal Audit report published by 1 st July?			First year under Transparency code regulations
10.5. Councillor responsibilities published by 1 st July?			First year under Transparency code regulations
11.6. Asset register published by 1 st July?			First year under Transparency code regulations
11.7. Agendas and meeting papers published within 3 clear days?	Yes		Agenda published, not meeting papers will do so in future
11.8 (Draft) Minutes published within one month of the meeting?	Yes		

Annual Return		
Part Completed	Year ending 31 March 2022	Year ending 31 March 2023
1. Balances brought forward	60,130	58,106
2. Annual precept	20,028	22,031
3. Total other receipts	7,540	2,221
4. Staff costs	8,760	9,914
5. Loan interest/capital repayments	0	0
6. Total other payments	20,832	14,593
7. Balances carried forward	58,106	57,815
8. Total cash and investments	58,106	57,815
9. Total fixed assets and long term assets	69,506	69,506
10. Total borrowings	0	0

Internal audit carried out by	S Lake	S Lake
Audit type (delete as appropriate)	Annual	Annual
Date 8 TH May 2023		

For auditor's use only	
Annual Return Form completed and signed	8 th May 2023
Report/letter sent to council	11 TH May 2023

Recommendations

Following the Internal Audit for South Walsham Parish Council I would like to make the following recommendation

- Some items on the website are out-of-date
- If not already done so suggest backing up records either to the cloud or a second memory stick
- New method of placing minutes on website is an improvement
- Noted council is under £25,000 this year and subject to transparency rules. Suggest that as council is likely to fluctuate between under and over £25,000 to operate transparency rules on a permanent basis. Although not required for over £25,000 this is good practice
- All records presented in excellent order

Sue Lake

8TH May 2022