Wilmington Parish Council
2025 Internal Audit
Audit Plan With Comments/Findings

Subject	Item	Comments/Findings
Previous Audits	• Date of last External Audit Certificate • Date of last Internal Audit • Review of any items outstanding from previous external/internal reports	• 27th October 2025 • 10th June 2025 • None
Minutes	• Scan of the minutes of the Council's meetings and of the Finance Committee if separate.	• Minutes of Council's Meetings held electronically and as hard copies. The Council does not have a separate Finance Committee
Code of Conduct	• Date adopted • Any changes in elected/co-opted members • Localism Act 2011 • Dispensations	• 16 July 2012 and revised Code adopted 8th November 2021 • During the year the following elected Members resigned – Kyle Stealay, Lesley Rock and Steven Parsons. Laura Wallis was co-opted but subsequently resigned. • Due account taken of the Localism Act 2011 as applied to the Council's Code of Conduct • No dispensations granted
Standing Orders and Financial Regulations	• Have they been adopted and applied? • Have any changes been made since they were adopted or the last audit? • Have any changes been formally adopted?	• Adopted and applied • No • N/A
Risk Management	• Risk Assessments –are they: ○ Carried out regularly? ○ Adequate? ○ Reported in the minutes?	• Financial risks regularly considered by reference to expenditure against budget comparison

Risk Management (Cont'd)	• Insurance cover – is it: o Appropriate? o Adequate? o Reviewed regularly? o Fidelity Guarantee Cover £ Balances + ½ Precept • Internal Controls – are they: o Documented? o Adequate? o Reviewed regularly? o Statement of Internal Control? • Systems and Procedures – are they: o Documented? o Adequate? o Followed? o Reviewed regularly?	• Yes • Yes • Yes – annually when considering renewal of existing policies • Cover considered adequate • Yes • Yes • Adopted on an annual basis • Yes • Contained within Standing Orders and Statement of Internal Control
Budgetary Controls	• Is the annual budget process reported and approved by the Council? • Is the actual performance against the budgets reported to the Council during the year? • Are significant variances explained in sufficient detail?	• Yes at January Meeting of the Parish Council • Yes at monthly Meetings of the Council • All financial statements reviewed monthly by the Lead Member on Finance
Section 137 expenditure	• What is the cash limit for the year? • Is a separate account/analysis kept? • Has the cash limit been exceeded? • Have the spending powers been properly used?	• £2,000 • As with a separate record maintained within Scribe Accounting system • Yes due to exceptional expenditure in granting the Freedom of the Parish to two Former Councillors. Expenditure unknown at the time Budget set • Yes

Book-keeping	• Cash Book – is it: ○ Fit for purpose? ○ Up to date? ○ Arithmetically correct? ○ Balanced regularly	• Yes – computer based • Yes • Yes • Yes
Petty Cash	• Has the amount of petty cash float been agreed? • Are all petty cash entries recorded? • Are payments made from petty cash supported by receipts/VAT invoices? • Are petty cash reimbursements signed for? • Is the petty cash float reimbursement carried out regularly?	• Not relevant • Not relevant • Not relevant as no petty cash held. No cash receipts accepted nor any payments by cash made • Not relevant • Not relevant
Payments (inc. contracts)	• Are all payments recorded and supported by appropriate documentation? • Are payments minuted? • Has VAT been identified, recorded and reclaimed? • Are items above a de minimus amount purchased competitively? • Have internal control procedures been adhered to? • Contracts: ○ What contracts exist? ○ Do they comply with Standing Orders?	• Yes • All payments reported to and adopted by Members at the monthly Council Meeting • Yes • In accordance with Standing Orders • Yes • None • N/A

	○ Have any new contracts or contract variations/extensions been awarded during the year? ○ Do they comply with Standing Orders? ○ Have contract payments been made in accordance with the contract documentation?	• No • Not relevant • N/A
Payroll	• Who is on the payroll and are contracts of employment in place? • Who is the Responsible Financial Officer? • Have there been any changes to the establishment during the year? • Have there been any changes to individual contracts during the year? • Have new appointments and changes to contracts been approved and minuted? • Do salaries paid agree with those approved by the Council? • Have any ad-hoc payments or benefits been appropriately approved? • Have PAYE/NIC requirements been properly applied and accounted for?	• Clerk and one Groundsman Employment Contracts in place • The Clerk • No • No • Not relevant • Yes • Yes – Ex Gratia payments Performance Bonuses to employees considered annually at the November Meeting of the Council • Yes
Income	• Is all income (including precept and grant income) correctly recorded? • Is income received promptly banked? • Are internal controls of cash adequate? • Are invoicing arrangements adequate? • Level of bad debts	• Yes • Yes • Not relevant - no cash transactions • Yes • No limit set but action taken immediately any payment falls into arrear
Bank Reconciliation	• What current/deposit accounts exist?	• One current account; three deposit accounts

	• Are bank reconciliations regularly carried out? • Is there a bank reconciliation for each account? • Are the cheque counterfoils, paying-in books and bank statements adequately referenced? • Are there any unexplained balancing entries? • Has there been a review of the banking arrangements?	• Yes • Yes • Yes • No • Considered by Lead Member on Finance in conjunction with RFO
Assets	• Are all the material assets owned by the Council recorded in an asset register? • Is the register up to date? • Are investments recorded? • Are the valuations regularly reviewed? • Do asset valuations shown in the register agree with those shown on any insurance policy? • Photographic evidence? • Is there a deed box in existence and if so where is it kept?	• Yes • Yes • Investments are in cash only and recorded within monthly reconciliation statement • No relevant • Building/Equipment values reviewed annually when policies renewed • Not relevant • No – deeds and other legal documents held securely
Year-end procedures	• Do the financial statements agree with the cashbook? • Is there an audit trail from the financial records to the accounts? • Have debtors and creditors been properly recorded? • Date of approval of Annual Return	• Yes • Yes • Not relevant as accounts prepared and Income/Expenditure basis • 7th May 2025
Additional tests as required	• Computer systems: ○ Procedures for the backing up of computerised records	• Computerised records additionally held on a USB and in paper form

	• Record keeping and the arrangements in place to store previous years' accounts etc. • Letting of Contracts: ○ The procedures adopted for the letting of contracts • Annual review of the effectiveness of Internal Audit • Annual Statement of Internal Control	• Record keeping and storage arrangements appropriate • Not relevant • Extent of Internal Audit considered adequate having regard to the level and nature of transactions • Completed