

Internal Audit

Great Coxwell Parish Council

Year Ending 31 March
2024

Internal Auditor: Lisa Wilkinson

Summary Checklist Report

This internal audit report is based upon the Practitioners' Guide to Governance and Accountability.

Internal Audit Summary Checklist Report for Great Coxwell Parish Council

Year Ending: 31 March 2024

Name of Council	Great Coxwell Parish Council	Name of Clerk to the Council	Joanna Farrant
No. Of Councillors	5	Name of RFO	Joanna Farrant
Quorum	3	Precept (for audit year)	£16,713
Electorate	239	Gross budgeted income	£18,429

1. Book-Keeping			Comments & Recommendations
1.1	Ledger maintained & up to date?	Yes	Clear accounts are kept and broken down into codes. They were balanced and up to date for Year End
1.2	Arithmetic correct?	Yes	Checks of the accounting confirmed that the cashbook arithmetic was correct.
1.3	Evidence of internal control?	Yes	<ul style="list-style-type: none"> • Internal audit • Risk assessment • Budgetary control and monitoring • Ongoing bank reconciliation • Variance analysis reports
1.4	VAT evidence, recording and reclaimed?	Yes	The Council is able to recover VAT through the Local Authorities and Similar Bodies Scheme. VAT claims are made out twice yearly. A claim for repayment of VAT is made twice yearly. The last VAT reclaim was made in December 2023.
1.5	Payments in the ledger supported by invoices, authorised & minuted?	Yes	See Detailed schedule in Compliance Testing Report. All payments are published and authorised in the minutes. Recommend the signatories who are authorising, are noted in the minutes.
1.6	Is GPC expenditure separately recorded and within statutory limits?	Yes	See S137 notes 3.8
1.7	Is GPC/S137 expenditure of direct benefit to the electorate?	Yes	Example of expenditure for coronation event: (2023)PC/110 Page 3

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2. Due Process			Comments & Recommendations
2.1	Standing Orders adopted and reviewed regularly?	No	<i>Recommend that up-to-date standing orders are adopted ASAP and then reviewed every year/2 years at the Annual Meeting. Any updates to standing orders (from NALC) should be adopted as soon as possible</i>
2.2	Standing Orders reviewed at Annual Meeting?	No	<i>See above.</i>
2.3	Financial Regulations adopted and properly tailored to Council?	Yes	The current Financial Regulations are adapted to suit the specific needs of the Council. These were updated in February 2023.
2.4	Equal Opportunities policy adopted?	No	.
2.5	RFO appointed?	Yes	Joanna Farrant is the RFO.
2.6	List of member's interests held?	Yes	A link to the District Council's list of member's interests is provided on the website.
2.7	Agendas signed, informative and displayed with 3 clear days' notice?	Yes	The clerk prepares and signs the council meeting agenda, which lists matters for discussion and is posted on the Council's website and on notice boards three clear days in advance of the meetings
2.8	Purchase orders raised for all expenditure?	Yes	Most orders for goods and services are made by or confirmed by email.
2.9	Purchasing authority defined in Financial Regulations?	Yes	Financial Regulations (9.3b) stipulate the purchasing approval: £500 - £3000 requires 3 estimates over £3000 requires 3 formal quotations.
2.10	Legal powers identified in minutes and/or ledger?	Yes	Identified in minutes
2.11	Committee terms of reference exist and have been reviewed?	No	No committees are in operation.

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3. Risk Management			Comments & Recommendations
3.1	Does a scan of the minutes identify any unusual financial activity?	No	Minutes are prepared for all meetings of the Council. No unusual financial activity was found in the minutes reviewed; Council minutes are available to view on the Council's website.
3.2	Is an annual risk assessment carried out?	Yes	The Council has a formal risk assessment in place covering many of the areas of risk the Council may be faced with. The risk assessment policy is maintained by the Clerk and reviewed annually - reviewed and minuted April 2023.
3.3	Is Insurance cover appropriate and adequate?	Yes	The level and range of insurance cover (£10m public) appears to be adequate for the size of the Council.
3.4	Evidence of annual insurance review?	Yes	The insurance is renewed annually in May. The Clerk undertakes a review of insurances prior to renewal to ensure that best value is obtained in respect of service levels and premiums. A long-term agreement was taken out in May 2023 with BHIB.
3.5	Are all assets on the asset register appropriately insured?	Yes	
3.6	Internal financial controls documented and evidenced?	Yes	Stipulated in the Financial Regulations, risk assessment and minutes. Variance analysis to October 2023 provided. Statement of internal control and financial risk assessment reviewed and updated February 2023.
	Review of effectiveness of internal control	Yes	The clerk reported effectiveness of 22/23 and on that basis a more detailed audit was commissioned this year
3.7	Minutes initialled, each page identified and overall signed?	Yes	Minutes of all Council meetings are signed by the meeting chair and dated. Each page is identified by a separate reference and number.
3.8	Regular reporting and minuting of bank balances?	Yes	Recommend that bank balances are presented to Council at meetings quarterly.
3.9	S137/GPC expenditure minuted?	Yes	All S137 payments are authorised. Please ensure that they are noted (with a separate column in the accounts e.g Royal British Legion).

4. Budget			Comments & Recommendations
4.1	Annual budget prepared to support precept and adopted by Council?	Yes	A budget is prepared annually. The budget for this financial year was approved 28/11/2022
4.3	Any reserves earmarked?	Yes	Listed in budget heads document

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4.4	Any unexplained variances from budget?	No	
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4.5	Precept demand correctly minuted?	Yes	The approved precept demand of £16713 was forwarded to VWHDC by the deadline and was correctly minuted.
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5. Payroll - Clerk		Comments & Recommendations	
5.1	Contract of employment?	Yes	
5.2	Tax code issued/contracted out?	Yes	
5.3	PAYE/NI evidence?	Yes	Happy Payroll service is used.
5.4	Has Council approved the salary paid?		

5. Payroll - Clerk		Comments & Recommendations	
5.5	Other payments reasonable and approved by Council?	No	Not applicable

6. Payroll - Other		Comments & Recommendations	
6.1	Does the Council have employers' liability cover?	Yes	£10 million cover
6.2	Minimum Wage paid?	Yes	
6.3	Disciplinary, Grievance & Complaints procedures in place?	No	

7. Asset Control		Comments & Recommendations	
7.1	Does the Council keep a register of all material assets owned?	Yes	The Clerk is responsible for maintaining the asset register.
7.2	Is the asset register up to date?	Yes	The asset register is up to date. It was reviewed in February 2024. No capital items have been bought during this financial year..
7.3	Value of individual assets included?	Yes	All assets have an individual value on the asset register.

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7.4	Inspected for risk and health and safety?	Yes	Assets are kept well maintained and minuted when necessary. Play equipment checked annually by ROSPA accredited inspectors.
7.5	Land and Building asset register?	No	No land and buildings are owned.

8. Bank Reconciliation			Comments & Recommendations
8.1	Is there a bank reconciliation for each account?	Yes	The Council holds a parish park and parish council account, all of which were operating at the start of the financial year. Bank reconciliation for September 2023 was supplied. Lists of payments are cross checked with the bank statements each month to ensure accurate accounts
8.2	Reconciliation carried out on receipt of statement?	Yes	Recommend that bank reconciliation is brought to meetings quarterly to be authorised by councillors (as per NALC standing orders)
8.3	Any unexplained balancing entries in any reconciliation?	No	
8.4	Is the bank mandate up to date?	Yes	Two councillors have set up the online authorisation. Recommend that the other councillors are encouraged to set up online authorisation to cover for when councillors are absent.

9. Year-End Procedures			Comments & Recommendations
9.1	Year-end accounts prepared on correct accounting basis?	Yes	Day to day and year-end accounts are prepared on an Income & Expenditure basis.
9.2	Bank statements and ledger reconcile?	Yes	
9.3	Underlying financial trail from records to presented accounts?	Yes	The accounting system provides a satisfactory audit trail to the underlying financial records.
9.4	Where applicable, debtors and creditors properly recorded?	N/A	
9.5	Has Council agreed, signed and minuted sections 1 & 2 of the AGAR (Annual Return)?	Yes	For year 2022-23, Section 1-Annual Governance Statement and Section 2-Accounting Statement were signed and minuted by Council on 15 /05/2023. Notice of Public Rights was minuted including the dates. Separate minute references, as requested by the external auditor, have been noted.

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10. Miscellaneous			Comments & Recommendations
10.1	Have points raised at the last audit been addressed?		Please ensure that the external auditor's comments are considered when authorising this year's AGAR: <ul style="list-style-type: none"> • Box 1 of current year matches box 7 of previous year • Different minute references are used when authorising AGAR sections 1 & 2

10. Miscellaneous			Comments & Recommendations
10.2	Has the Council adopted a Code of Conduct since July 2012?	Yes	Updated September 2022
10.3	Is eligibility for the General Power of Competence properly evidenced?		N/A
10.4	Are all electronic files backed up?	Yes	Data is backed up on Microsoft One Drive.
10.5	Do arrangements for the public inspection of records exist?	Yes	The Transparency Act requires a significant amount of Council data to be available on the Council's website. Notice of public rights and notice of conclusion of audit are displayed appropriately.

11. Charities			Comments & Recommendations
11.1	Charities reported and accounted separately?	Yes	Great Coxwell Reading Room
11.2	Have the Charity accounts been separately audited?	Yes	
11.3	Have the Charity accounts and Annual Return been filed within the legal time limits?	Yes	

12. Burial Authorities			Comments & Recommendations
12.1	All money received corresponds with the number of burials/cremations recorded and memorial permits issued?	N/A	PC is not a burial authority
12.2	Are fees levied in accordance with the Council's approved scale of fees and charges?	N/A	
12.3	Have all statutory books been kept safe and up to date? If electronic copies are held, are these backed up regularly?	N/A	
12.4	Do all internment of ashes have a certificate of cremation?	N/A	

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12.5	Have the necessary permits, permissions, and transfer of Exclusive Burial Right (EBR) been completed correctly, documented and approved?	N/A	
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13. Income Controls			Comments & Recommendations
13.1	Is income properly recorded and promptly banked?	Yes	Noted in minutes
13.2	Does the precept recorded agree to the Council Tax authority's notification?	Yes	The precept was received in the following instalments and recorded in the accounts: April 2023: £8356.50 (50% of annual precept). September 2023: £8356.50 (50% of annual precept) The total precept received was £16713 as per the VWHDC notification
13.3	Are security controls over cash adequate and effective?	Yes	No cash is received.

14. Petty Cash			Comments & Recommendations
14.1	Is all petty cash spent recorded and supported by VAT receipts where applicable?	N/A	No petty cash is used
14.2	Is petty cash expenditure reported to Council?	N/A	
14.3	Is petty cash reimbursement carried out regularly?	N/A	

15. Accessibility/Transparency			Comments & Recommendations
15.1	Are the following documents published on the website as per Transparency Code 2015:	Yes	All displayed as required.
	<ul style="list-style-type: none"> • Annual governance statement • Internal audit report • List of councillor responsibilities 	Yes Yes Yes	

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	<ul style="list-style-type: none"> The details of public land and building assets Minutes, agendas and meeting papers of formal meetings 	N/A Yes	
15.2	Is the website accessible as per The Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations 2018?		A website hosted by Weebly is used
15.3	Has an Accessibility Statement been published on the website?	Yes	A full accessibility statement, stating WCAG 2.2 compliance, is required

16. Freedom of Information/GDPR		Comments & Recommendations	
16.1	Is the Council registered with ICO?	Yes	
16.2	GDPR: Freedom of Information scheme Data Protection policy Retention and Disposal of Documents policy Privacy Notice	Yes Yes No Yes	
15.3	Are the above documents published on the Council's website?	Yes	

BIODIVERSITY DUTY

Public authorities who operate in England must consider what they can do to conserve and enhance biodiversity in England. This is the strengthened 'biodiversity duty' that the Environment Act 2021 introduces.

This means that, as a public authority, you must:

1. Consider what you can do to conserve and enhance biodiversity.
2. Agree policies and specific objectives based on your consideration.
3. Act to deliver your policies and achieve your objectives.

If this has not yet been considered please do it at your earliest convenience: SLCC has a model policy.

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<u>Check No.</u>	<u>1</u>	<u>2</u>	<u>3</u>
<u>Transaction type</u>	Purchase	Purchase	Purchase
<u>Supplier/Customer</u>	Happie Group	BGG Garden & Tree Care	BHIB Insurance
<u>Invoice/Transaction No.</u>	1654	449/23	06823-HGCG
<u>Invoice/Transaction date</u>	1/6/23	31/7/23	11/5/23
<u>Goods/services supplied</u>	Monthly payroll Q1	Cutting parish verges and path	Council Insurance
<u>Ledger date</u>	1/6/24	31/7/23	26/5/23
<u>Item/Budget heading</u>	Administration	Grounds & Verges	Insurance & Professional fees
<u>Ref/cheque No.</u>			
<u>Authorised by</u>	?	?	?
<u>Payment minute ref</u>	?	July 23	May 23
<u>Payment value</u>	24.00	360	898.36
<u>Bank Statement value</u>	24.00	360	898.36
<u>Payment Date</u>	19/7/23	21/8/23	26/5/23
<u>Timely payment</u>	Yes	Yes	Yes
<u>VAT recorded</u>	Yes	Yes	N/A
<u>GPC recorded in ledger</u>	N/A	N/A	N/A
<u>GPC minuted</u>	N/A	N/A	N/A
<u>Notes</u>			
<u>Pass</u>	√	√	√

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Any further comments

The overall internal audit assurance rating is: VERY GOOD.

Recommend signatories who are authorising payments, are noted in the minutes.

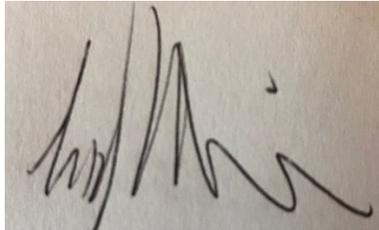
Recommend that up-to-date standing orders are adopted ASAP and are reviewed every year/2 years at the Annual Meeting. Any updates to standing orders (from NALC) should be adopted as soon as possible.

Recommend that bank reconciliation is brought to meetings quarterly to be authorised by councillors (as per NALC standing orders)

The clerk should be commended for her thoroughness and excellent understanding of parish council governance.

Acknowledgments

The help and co-operation of Jo Farrant, Clerk to the Council is much appreciated by the internal auditor.

Internal audit carried out by	(signed)	(print)
		Lisa Wilkinson
Audit type (delete as appropriate)	INTERIM ANNUAL	
Date 23/4/24		

For internal auditor's use only

Part 3 of Annual Return form completed and signed	23/4/24
Internal audit report/letter sent to Council	23/4/24

Section 2: Compliance Testing Report for Great Coxwell Parish Council**Year Ending: March 2024**

2019/20 ANNUAL RETURN		Year Ending 31 March 2023	Year Ending 31 March 2024
1	Balances brought forward	15154	15417
2	Annual precept	13096	16713
3	Total other receipts	52961	1505
4	Staff costs	3085	3365
5	Loan interest/capital repayments	0	0
6	Total other payments	62709	9752
7	Balances carried forward	15417	20518
8	Total cash and investments	15417	20518
9	Total fixed assets and long-term assets	54792	54792
10	Total borrowings	0	0
11	The Council acts as a sole trustee for and is responsible for managing Trust funds or assets	Yes	Yes