

John Gawthroppe ATT

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15 May 2024

Mr L T I Grant
Clerk to Wighill Parish Council
Stone Croft
Tom Cat Lane
Bickerton
Wetherby
LS22 5ES

Dear Trevor

Further to recent correspondence, I have now completed the internal audit on the books and records of the Parish Council for the year ended 31 March 2024 and duly return to you my Annual Internal Audit Report which is contained on page 4 of the Annual Return.

I am pleased to report that I have found the council's books and records to be in good order and that in all significant respects, the control objectives have been achieved throughout the financial year.

I take this opportunity to enclose my account for the Council's attention.

With kind regards

Yours sincerely



John C Gawthroppe

WIGHILL PARISH COUNCIL

Internal Audit Control tests for the year ended 31 March 2024

Internal Control	Suggested tests	Result
Proper bookkeeping	- Is the cashbook maintained and up to date? - Is the cashbook arithmetic correct? - Is the cahbook regularly balanced?	Yes Yes Yes
a) Standing orders and financial regulations adopted and applied b) Payments controls	- Has the council formally adopted standing orders and financial regulations? - Has a responsible Financial officer been appointed with specific duties? - Have items above a de minimus amount been competitively purchased? - Are payments in the cashbook supported by invoices, authorised and minuted? - Has VAT on payments been identified, recorded and reclaimed? - Is s137 expenditure separately recorded and within statutory limits?	Yes Yes Yes Yes Yes Yes
Risk management arrangements	- Does a scan of the minutes identify any unusual financial activity? - Do the minutes record the council carrying out an annual risk assessment? - Is insurance cover appropriate and adequate? - Are internal financial controls documented and regularly reviewed?	No Yes Yes Yes
Budgetary controls	- Has the council prepared an annual budget in support of its precept? - Is actual expenditure against the budget regularly reported to the council? - Are there any significant unexplained variances from budget?	Yes Yes No.
Income controls	- Is inome properly recorded and promptly banked? - Does the precept recorded in the cashbook agree to District Council's notification? - Are security controls over cash adequate and effective?	Yes Yes Yes
Petty cash procedures	- Is all petty cash spent recorded and supported by VAT invoices/receipts? - Is petty cash expenditure reported to each Council meeting? - Is petty cash reimbursement carried out regularly?	n/a n/a n/a
Payroll controls	- Do salaries paid agree with those approved by the Council? - Are other payments to the clerk reasonable and approved by the Council? - Has PAYE/NIC been properly operated by the council as an employer?	Yes Yes Yes
* Assets control	- Does the council keep an asset register of all material assets owned? - Are the asset/investment register up to date? - Do asset insurance valuations agree with those in the asset register?	
Bank reconciliation	- Is there bank reconciliation for each account? - Is bank reconciliation carried out regularly on receipt of statements? - Are there any unexplained balancing entries in any reconciliation?	Yes Yes No
Year-end procedures	- Are year end accounts prepared on the correct accounting basis? - Do accounts agree with the cashbook? - Is there an audit trail from underlying financial records to the accounts? - Where appropriate, have debtors and creditors been properly recorded?	Yes. Yes Yes n/a

Prepared by J.C Gawthrope

Signed 

Date 15 May 2024