



Internal Audit Checklist ‘Year End 2022/23’

Name of Authority: West Wrattling Parish Council

Date of Audit: 22nd May 2024

Audit Completed by: *Diane Lane*

Legislation

Process	Notes/Action to be Taken
Standing Orders	Yes
Financial Regulations	In place, however, new FR’s are now available.
Code of Conduct	New version adopted May 2024
Health & Safety Policy	No policy in place.
Disciplinary Policy with Procedures	Not in place.
Grievance Procedure	Not in place.
Data Protection Policy	In place.
Publication Scheme	A publication scheme based on the ICO template is in place.
ICO	The Council is registered with the ICO.
Insurance	No concerns noted.

Councillors and Ethical Framework

Process	Notes
Cllr Declarations of Office	In place

Chairman & Vice Chairman Declaration of Office	No Chairman elected for the municipal year 2023-24
Register of Interests Current	The register of interest documents are out of date.
Evidence of Declarations of Interests at Meetings	No concerns noted.
Dispensation Grant Policy	No policy in place.
General Power of Competence (GPC)	The Council is not eligible for GPC.

Agendas and Minutes

Process	Notes
<i>Agendas</i>	
Is there evidence that correct procedures are in place?	The agenda should be signed by the proper officer – an electronic signature will suffice.
Annual Meeting of Council	The Annual Meeting of the Council was held in May, although it was advertised as the AGM which is not correct. Election of the chairman should be the first item on the agenda, and it should be noted that the council is not lawfully constituted without an elected chairman.
Annual Parish/Town Meeting	No concerns noted.
Matters Arising?	Matters arising is not used, however, the Council does have any other business on the agenda which is not allowed by law.
<i>Minutes</i>	
Minute book	The minute book is up to date, signed and initialled. Accounts and planning applications are included on the agenda.

Policies and Procedures

Process	Notes
Monitoring and Updating	Work is in progress on monitoring and updating general policies.
Risk Management Policy	The risk management document has been updated. There is no probability/impact assessment. It is recommended that the council modify and adopt the template provided by the SLCC.
Asset Register	The asset register has been updated, however, the figures included are the current values not the purchase value so this will need to be amended on next year's AGAR.

Data Protection & GDPR	No concerns noted.
Management of Information	There is no document retention policy in place. Old documents are shredded.

Risk Management

Process	Notes
Unusual Financial Activity	No concerns raised
Risk Assessments (RA)	According to the RA, the council has no employees which is not the case. The clerk is an employee of the council, and as such the council is responsible for PAYE, pension provision (if appropriate) and annual leave.
Annual Assessment of Current Procedures	No concerns noted.
Assets	The asset register shows the current value of items rather than the purchase value.

General Data Protection Regulations (GDPR)

Process	Notes
Training	No GDPR training has been undertaken by the clerk or councillors.
Data Protection Officer	The Council has not taken up the offer of a DPO by CAPALC.
Email Addresses	The clerk and councillors currently use 'gmail' for their email addresses It is recommended that the clerk and councillors have gov.uk email addresses. Privacy notices are required on all emails (see letter).
Personal Data	Not seen on this visit
Insurance	Not seen on this visit

Employment

Process	Notes
Clerk	The clerk has a contract which has not been reviewed since she began working for the council. The council does not appear to be registered with the pensions regulator which is a requirement even if it 'opts out' of paying pension contributions https://www.thepensionsregulator.gov.uk/
Payroll	The payroll is outsourced and payments are made to HMRC.
Other Staff	There are no other staff.

Burial Authority - No

Process	Notes
Burial Ground/Closed Churchyard	The council is not a burial authority and is not responsible for a closed churchyard.

Playground Management

Process	Notes
Playground/LEAPs	The authority does have a play area which is inspected annually, and inspected periodically by members of the football club.

Allotments - No

Process	Notes
Allotments	The authority is not responsible for any allotments.

Defibrillators

Process	Notes
Defibrillators	There is a defibrillator, although it is not clear who looks after it.

Finance

Process	Notes
Precept	The precept for 2023-24 was £13,010. There is no evidence that a budget was prepared.
Budget	No formal budget was prepared for 2024-25.
Reserves	There is £49,268.88 in General Reserves. There are no EMR's.
Bank	Bank reconciliations are carried out monthly. Still using cheques at the moment.
Cashbook	An excel spreadsheet is used for the accounts. There were no concerns raised.
S137	S137 payments are noted on the accounting spreadsheet.

Petty Cash	There is no petty cash.
Purchases	No concerns raised.
VAT	No VAT returns were made as so little was incurred. The amount (£5.75) may be added to a future claim.

Engaging Contractors

Process	Notes
Best Value	No concerns raised.
Contractor	According to the RA; public liability insurance, risk assessments and health and safety policies should be provided by the contractor.