



# INTERNAL AUDIT CHECKLIST 'YEAR END 2024/25'

Name of Authority: Gt Wilbraham Parish Council

Date(s) of Audit: 9<sup>th</sup> June 2025

Audit Completed By: Marilyn Strand

AGAR Certificate Reference	Work Completed by CAPALC	Comments	Recommendations
A. Appropriate accounting records have been properly kept throughout the year.	During our visit(s) we have reviewed the accounting system and checked that the information is recorded accurately and promptly. This means we have reviewed the cashbook, examined a sample of financial transactions, ensured bank reconciliations (see item I) are carried out, etc. This list is just an example.	<p>Accounts on Rialtas software Reviewed and found all to be accurate record.</p> <p>Bank reconciliations each month and regular review of actual to budget expenditure by Finance Committee.</p> <p>General Reserve of £36,146 and Earmarked Reserves of £75,000</p>	Councillors to sign off bank statements against software records.
			<b>Council response:</b>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT	<p>We have reviewed Financial Regulations and Standing Orders ensuring they are adequate and if model documents are used, they are up to date.</p> <p>We have also reviewed procedures for approval of invoices and</p>	<p>Model Standing Orders reviewed and approved May 2024.</p> <p>Financial Regulations Reviewed February 2024.</p>	Record the amount of an accepted quotation in the minutes of the meeting where it is approved.
			<b>Council response:</b>

<p>appropriately accounted for.</p>	<p>payments, checked recording of VAT and that VAT is claimed where appropriate. If debit/credit cards are held, we have established the limits and ensured there are controls in place for usage.</p>	<p>VAT recorded and claim submitted at the year end.</p>	
<p>C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</p>	<p>We have checked to see that the Council has a Risk Register in place. If in place, we have checked to see if the Council has considered all significant risks, appropriate levels of insurance is in place, arrangements are in place for monitoring public open spaces, etc. and that a process of internal control is in place.</p>	<p>Risk Assessment Policy adopted February 2025.</p> <p>Insurance cover is in place with appropriate level of cover for assets, public liability, employer's liability and Fidelity.</p> <p>Clerk reports issues to the Council to be actioned.</p>	<p><b>Council response:</b></p>
<p>D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly</p>	<p>We have checked that the Council has considered its income and expenditure requirements to formally adopt an appropriate budget. That the Council has reviewed performance against the budget throughout the year, has</p>	<p>Budget prepared by the Clerk and approved by Full Council. The budget includes separate s137 allocation.</p> <p>Precept approved following approval of budget.</p>	<p>Report budget to actual expenditure to Full Council periodically.</p>

<p>monitored; and reserves were appropriate.</p>	<p>established Earmarked Reserves which are reviewed annually during the budgetary process. That the precept request is submitted to the relevant authority on time and matches the receipt in the accounts.</p>	<p>Regular monitoring of the budget to actual expenditure by the Finance Committee.</p> <p>Earmarked Reserves monitored and evidence that projects are ongoing.</p>	<p><b>Council response:</b></p>
<p>E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.</p>	<p>We have checked that expected income has been received and checked that there are no obvious omissions. Income may include allotments, cemeteries, hall hire, leases, or other revenue streams depending on the council. We have checked that there are appropriate follow ups made for 'aged debtors'.</p>	<p>All income received and correctly recorded.</p> <p>VAT recorded correctly and claim submitted at year end via 126 claim form process.</p>	<p><b>Council response:</b></p>
<p>F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.</p>	<p>If held, we have considered the amount of petty cash held in line with the number of transactions made during the year.</p>	<p>Not held.</p>	<p><b>Council response:</b></p>
<p>G. Salaries to employees and allowances to members were paid in</p>	<p>We picked one month and tested the payroll to ensure the correct deductions have been made,</p>	<p>Payroll outsourced to LGS Services.</p>	

accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	payments made on time and correct amounts.	All payments of PAYE/NIC paid in accordance with HMRC processes and deadlines.	<b>Council response:</b>
H. Asset and investment registers were complete and accurate and properly maintained. <i>This section/assurance should be extended to include loans to or by the authority.</i>	We have checked to see that the Council has a formal asset register in place and that it is up to date with any acquisitions and disposals. If there are long-term investments, we have checked to see that an Investment Strategy is in place.	Asset Register in place and up to date.  No long-term investments in place.	Publish the Asset Register on the Council's website.  <b>Council response:</b>
I. Periodic bank account reconciliations were properly carried out during the year.	We reviewed a selection of bank reconciliations throughout the year including year-end.	Reviewed – all carried out correctly and reconciled on Rialtas software.	<b>Council response:</b>
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and	We have reviewed the accounting statements for the year ended 31 <sup>st</sup> March 2025 to ensure that they have been prepared correctly on an [income and expenditure] or [receipts and payments] basis and are adequately supported.	Correctly prepared on a Receipts and Payments basis and adequately supported.	<b>Council response:</b>

creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.	We have confirmed that the Council was subject to limited assurance review OR  We have confirmed that the Council was exempt, met the criteria and correctly declared itself exempt.	The authority was subject to a review. The Council should have restated its asset figure (Box 9) for 2022/23 but did not. The figure in Box 9 for this year matches with the asset register and last year's stated figure.	
			<b>Council response:</b>
L. The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with the relevant legislation.	We have reviewed the Council's website (or webpage) to confirm it is meeting the requirements of the relevant regulations.	Reviewed. The website is not easy to navigate and some documents are missing. However, all year end audit publication requirements are being met.	Keep the website updated regularly with newly adopted/reviewed policies. Check that all Councillors' Register of Interests are on their profiles and are reviewed by Councillors from time to time to reflect changing circumstances.
			<b>Council response:</b>
M. The authority, during the previous year, correctly provided for the period for the exercise of public	We have reviewed the notice announced during the summer of 2024 along with Sections 1 and 2 of the 2023/24 AGAR. We have	Correctly announced and published on the Council's website. Dates for public rights	

rights as required by the Accounts and Audit Regulations.	obtained evidence that the required documentation has been published on the Council's website (webpage).	were correct – 10 <sup>th</sup> June to 19 <sup>th</sup> July 2024.	<b>Council response:</b>
N. The authority complied with the publication requirements for the prior year AGAR.	We have reviewed the documentation the Council published for the 2023/24 AGAR was compliant with regulations.	Published correctly on the Council's website.	<b>Council response:</b>
O. Trust funds (including charitable) – the council met its responsibilities as a trustee.	We have reviewed the Council's responsibilities with respect to [enter charities here] OR We have checked that they are not responsible for any charities.	Not applicable	<b>Council response:</b>

### Notes

In our column entitled 'Recommendations' we have highlighted areas where we believe improvements could be considered or attention is required if necessary. If we feel you should be considering a response to your Assertions under Section 1, we have commented under our column 'Comments'.