

Internal Audit Check		
Worlington Parish Council – y/e 31 March 2022		
A Appropriate books of account have been properly kept throughout the year		
Check cash book properly written up and balanced	Accounts kept on Excel spreadsheet. Total of about 50 entries. Choose Q3 for detailed review	1
Verify selection of items against bank statement	Q3 entries verified	1
B The Council's Financial Regulations have been met		
Standing Orders formally adopted and correspond to the latest good practice	No change	1
Financial Regulations formally adopted and correspond to the latest good practice	No change	1
RFO appointed and clear duties listed	VB is RFO	1
Check selection of large or unusual purchases to ensure FRs followed	Largest payment was £1,020 + VAT for War memorial. Quotes obtained and lower accepted	1
B Payments were supported by invoices, expenditure was approved and VAT properly accounted for		
Check selection of payments to ensure properly authorised.	There was a slight hiatus due to the Clerk being unwell, but in general all payments were properly approved	1
Check vouchers relating to above	Vouchers seen and OK. Note that there is a payment to Zoom that has not been entered into the cash book. It also does not appear in the bank account due to slow clearing. This needs to be added in 2022-2023	2
Check VAT has been properly accounted for (for income, see below)	Analysed in cash book	1
Additionally check random selection of large payments in cash book	Largest payment was for War Memorial. All in order	1
If electronic banking is used ensure that proper procedures are in place as provided for in the model Financial Regulations.	Not used	1

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Check any s137 for amount, validity	Only expenditure was £37 for wreath	1
Check VAT reclaim(s) during the year or, if Council is registered, check that VAT returns correspond with the underlying records.	VAT reclaimed in April 2021 for previous year	1
C The Council assessed the significant risks to achieving its objectives and had adequate arrangements to manage these		
Formal risk assessment documents available for inspection	RA documentation as in previous years	1
Do the minutes record the council carrying out an annual risk assessment?	This would normally be done at a meeting but the relevant meeting was cancelled. The report was minutes in March 2022	2
Is the insurance cover appropriate and adequate – see also H below	Standard policy handled through Came and Co.	1
D The annual precept requirement resulted from an adequate budgetary process		
Has the Council prepared an annual budget in support of its precept?	Budget was prepared and approved at January meeting. Some adjustments were made during the year	1
Is the precept based upon realistic assumptions including evaluation of required balances?	No issues. Total reserve are reasonable	1
D Progress against the budget was regularly monitored and reserves were appropriate		
Review existence and adequacy of budgetary reports	Progress reviewed regularly	1
Are there any significant unexplained variances?	None	1
E Expected income was fully received, based upon correct prices, properly recorded and promptly banked; and VAT was properly accounted for		
Precept paid as requested and banked properly	Precept paid by BACS	1

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Is other income properly accounted for and are adequate procedures in place?	Other income is mainly grants. Significant sum received for NP	1
If appropriate, is the Council VAT registered and, if so, is VAT being properly charged?	Not registered	-
F Petty cash payments were properly supported by receipts, expenditure was approved and VAT properly accounted for		
Is all petty cash expenditure supported by VAT receipts?	None	
Is petty cash expenditure regularly reported back to the Council?		
Is reimbursement carried out regularly?		
G Salaries to employees and allowances to members were paid in accordance with council approvals		
Do all employees have properly drawn up contracts of employment?	Yes	1
Has the Council approved all salaries and do payments correspond with these decisions?	All payments approved by Council	1
Are other payments (e.g. expense payments) reasonable and properly approved?	As above	1
G PAYE, NI and pension requirements were properly applied		
Check PAYE and NI. Alternatively, if a bureau is used, check the records of payments.	Payroll operated by SALC	1
Check end of year returns or, if a bureau is used, check that the documentation is in order.	All in order	1
Check that requirements for workplace pensions have been followed	Clerk's salary is below limit	1

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H Asset and investment registers were complete and accurate and properly maintained		
Does the Council have an Asset Register and is it regularly maintained?	This appears correct. Small reduction in value due to disposal of unsafe picnic table	1
Ensure assets purchased during year (see minutes) are recorded	None	1
Are asset insurance values adequate to cover list of assets in register?	These appear adequate and correspond to register	1
I Periodic and year-end bank account reconciliations were properly carried out		
Check for regular (monthly / quarterly) bank reconciliations for all accounts	All carried out as required	1
Are reconciliations accurate and do they contain no unexplained items?	No issues	1
J Year-end accounts were prepared on the correct accounting basis, agreed with cash book, were supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded		
Are year-end accounts produced on the correct basis R&P or I&E)?	R&P	1
Verify accounts to cash book	Verified. Note that the draft figures incorrectly included mileage in Box but this has been corrected	1
Is there an audit trail from underlying financial records to the accounts? (I&E only)		
Verify debtors and creditors (I&E only)		
K . IF the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick “not covered”)		
Did the Council satisfy this requirement?	Yes	1

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L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.		
Financial and information requirements	All payments listed in the minutes. Cash book published on web-site	1
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).		
Check evidence of this	Notice on website	1
N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).		
Check evidence	Yes	1
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee		
Verify this was the case	None	N/A

Levels of assurance: 1 – high, 2 – substantial, 3 – limited, 4 – minimal, n/c – not covered at this visit

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