



INTERNAL AUDIT CHECKLIST 'YEAR END 2024/25'

Name of Authority: Little Wilbraham Parish Council.....**Date(s) of Audit:** 11th June 2025.....

Audit Completed By: Jo Brook

AGAR Certificate Reference	Work Completed by CAPALC	Comments	Recommendations
<p>A. Appropriate accounting records have been properly kept throughout the year.</p>	<p>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>	<p>Selection of invoices checked. The cashbook is referenced providing a clear audit trail. Supporting paperwork is in place and well referenced.</p>	<p>None</p> <hr/> <p>Council response:</p>
<p>B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.</p>	<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 payments, checked recording of VAT and that VAT is claimed where</p>	<p>FR's and SO's updated in June 2024.</p> <p>Invoices aren't ratified or approved at full council meetings and are paid prior to the meetings.</p> <p>VAT claimed once a year.</p> <p>No debit/credit card held.</p>	<p>Invoices must be ratified (previous month invoices) or approved (invoices for that month) at meeting of the full council with a resolution in the minutes.</p> <p>Date of invoice must be added in accordance with Transparency Code for Smaller Authorities.</p>

	appropriate. If debit/credit cards are held, we have established the limits and ensured there are controls in place for usage.		Council response:
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	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.	Risk Register in place and this was reviewed during the year. Insurance in place with Clear Councils. The Council have effective internal financial controls in place. The Clerk provides financial reports to council meetings.	Recommend adding mention of web failure, libel and fraud by members to risk assessment – document could more generally be expanded. Council response:
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly	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	Budget not minuted at a full council meeting, only the precept. 2024/25 budget not uploaded to website but Clerk has this in hand. No earmarked reserves.	Budget must be minuted.

monitored; and reserves were appropriate.	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.		Council response:
E. Expected income was fully received based on correct prices, properly recorded and promptly blanked; and VAT appropriately accounted for.	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'.	Minimal income – County Council for grass cutting, grants, precept. No aged debtors.	None Council response:
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	If held, we have considered the amount of petty cash held in line with the number of transactions made during the year.	NA	None Council response:
G. Salaries to employees and allowances to members were paid in	We picked one month and tested the payroll to ensure the correct deductions have been made,	Use external supplier (Red Shoes Payroll).	None

accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	payments made on time and correct amounts.		Council response:
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.	No location or size for land noted. No disposals noted.	Add location and size of the land as required by Transparency Code for Smaller Authorities. Council response:
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.	Bank recs undertaken monthly by a non-signatory.	None Council response:
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 or the year ended 31 st March 2025 to ensure that they have been prepared correctly on an [income and expenditure] or [receipts and payments] basis and are adequately supported.		None Council response:

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.	<p>We have confirmed that the Council was subject to limited assurance review OR</p> <p>We have confirmed that the Council was exempt, met the criteria and correctly declared itself exempt.</p>	NA	<p>None</p> <hr/> <p>Council response:</p>
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.	<p>Website extremely difficult to navigate. Noted that there was no resolution for the council to proceed with a new website (June/Sept 24 meetings). When circumstances changed only one quote was obtained, contrary to FR’s 5.1 and 5.7.</p> <p>Agendas are vague and it’s not always clear what items of business is to be transacted.</p> <p>No reasons for absence noted – should be approved.</p>	<p>It is a requirement of FR’s that the Clerk shall try to obtain 3 quotes for all work.</p> <p>Agendas need to be more clearly worded to state exactly what business is being discussed.</p> <p>Need to add reasons for absence.</p> <hr/> <p>Council response:</p>

M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	We have reviewed the notice announced during the summer of 2024 along with Sections 1 and 2 of the 2023/24 AGAR. We have obtained evidence that the required documentation has been published on the Council's website (webpage).	Yes; all documents displayed correctly.	None
			Council response:
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.	Yes	None
			Council response:
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.	NA	None
			Council response:

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'.