

Internal Audit 2024/2025

Worlaby Parish Council

General Overview

Overall, I would recommend that governance needs to be strengthened to ensure compliance with legislation and transparency of decisions made.

The year end audit process has not been reported properly, and the Notice Exercise of Public Rights has not been published as required by the Accounts and Audit Regulations 2015.

Recommendations

Based on my findings highlighted in the report attached I would recommend the Council looks at the following areas:

- Ensure that all agendas and minutes of meetings are uploaded to the website as some are missing or links do not work properly
- It should be noted that the Annual Parish Meeting needs 7 clear days notice, not the usual 3 days
- Ensure the AGAR for 2023/24, Internal Audit reports etc are uploaded on to the website, a requirement of the Accounts and Audit Regulations 2015, these needs completing ASAP and that the current years AGAR is uploaded when completed
- Ensure the Exercise of Public Rights is done correctly in future, this is a requirement of the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 and was not done for 2023/2024. The **YES** given on the Annual Governance Statement for this year, for Assertion 4 by Council, is incorrect
- There is a discrepancy between what has been reported on the Variances Report and the Accounting Statement 2024/25 that Council has signed off (see report below)
- It should be recorded whether a Declarations of Interest made at a meeting is a Personal or Pecuniary one

- Have the budget on the website for transparency
- Policies reviewed by Council need uploading to the website and dates need adding to others
- I recommend setting up a debit card for Council purchases
- Consider an Internal Control Document so that it clear what the financial processes are and who does what
- VAT should be recorded separately somewhere
- Section 137 spend should be recorded somewhere

Andy Hopkins

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Internal Auditor

May 2025

Worlabby Parish Council

Annual Governance and Accountability Internal Audit Report 2024/25

Item	Check	Notes/Findings
Minutes and Agendas	That they are kept correctly, numbered, initialled and signed by Chairman etc. as well as Committee meetings and that meetings are called lawfully.	<p>Normal Council meetings have been called correctly.</p> <p>The Annual Parish Meeting needs 7 clear days notice, not the usual 3 days. (LGA 1972 PIII 15-2)</p> <p>Most minutes and agendas have been uploaded to the website, however there is no agenda published for 8/10/24, no minutes of the 4/3/25 meeting, the link to the 10/12/24 agenda doesn't work and the link to 14/1/25 minutes returns 9/7/23 minutes.</p> <p>Minutes are signed off at the next meeting.</p>
Purchase Invoices	Kept and VAT invoices where appropriate and marked with cheque numbers for reference.	Invoices are prepared each month for the Council to approve.
VAT	Where applicable correctly recorded and reclaimed for previous year.	<p>No VAT was reclaimed this year.</p> <p>VAT has not been recorded separately on the finance spreadsheet sent.</p>
Sales Invoices	Produced timely and correctly and supported by appropriate paperwork such as diaries/emails etc.	NA
Credit Control/Debts	That any sales invoices are credit controlled and payments chased.	NA

Receipts and Payments	That payments are made properly by cheque/BACS/DD/SO and properly recorded and that receipts are also made properly and properly recorded and supported by paperwork trail.	<p>A payment schedule is produced for each meeting and signed off.</p> <p>The Clerk has made purchases using her own bank, I would recommend setting up a debit card for Council purchases.</p>
Staffing/Personnel	That staff have appropriate contracts and procedures are in place for personnel management.	<p>There is Personnel Committee.</p> <p>The Clerk's contract was drawn up by a Councillor and salary agreed by Council.</p>
Payroll	That appropriate payroll system is in place and supporting information for pay rates/salary levels etc.	A payroll system has been put in place for payroll, HMRC and pension payments.
Governance	That Standing Orders/Finance Regs/Insurance and all other policy documents are in place and that they are reviewed at least annually.	<p>The Council correctly declared an exemption for 2023/24 as under 25k.</p> <p>Standing Orders & Financial Regulations, along with other policies were reviewed 2405/14 but the website still needs updating.</p> <p>The AGAR and other associated year end information has not been uploaded to the website for 2023/24.</p> <p>There is no Notice Exercise of Public Rights on the website.</p> <p>There is no Conclusion of Audit on the website.</p> <p>There is no Internal Audit report on the website.</p> <p>Assertion 4 should be NO.</p>

		<p>There is a link to Councillor's Register of Interest Forms on the website.</p> <p>There is a discrepancy between what has been reported on the Variances Report and the Accounting Statement 2024/25 that Council has signed off for Box 9. The fixed assets are recorded as 446761 & 447000 on the Statement and 46761 & 49509 on the Variances</p> <p>Declarations of Interest are made at meetings, but it should be recorded whether these interests are Personal or Pecuniary</p>
Transparency		<p>There is some information on the website.</p> <p>Financial information needs to be added for last year.</p> <p>Policies need updating.</p>
Cash handling	That all cash handled is subject to audit/security trail and this is adhered to.	No petty cash.
Budgets and Monitoring	That a budget is in place and adhered to, with monitoring.	<p>The budget and precept were agreed at in December 2412/12.</p> <p>The budget is not on the website.</p>
Accounting/Finance	That at least quarterly account reconciliations are in place and presented to Council.	Bank reconciliations regularly go to Council.
Accountability	That Councillors sign cheque book stubs, initial and sign finance information presented and are presented with	Councillors authorise payments but it would be advisable to have an Internal Control Document so that it clear what processes are and who does what,

	information to allow accountability.	
Audit	That internal audit is carried out with report presented to Council and that external audit paperwork is correctly completed and presented to Council and followed up with any appropriate actions.	<p>An Internal Audit was looked at by Council but has not been uploaded to the website.</p> <p>I do not know if there are any recommendations from last years Audit.</p>
Precept and grants	That precept level is officially set and communicated to local authority and correctly received.	The precept was agreed by Council in December and sent to NLC.
Section 137	That it is separately recorded, and cap adhered to.	I cannot see any S137 spend recorded. This is a requirement and some of the spending seems to be S137.
Other notes	.gov.uk email	The Council has a .gov.uk email account.