

INTERNAL AUDIT REPORT

FOR

WILLOUGHBY PARISH COUNCIL

FOR THE FINANCIAL YEAR

2024 - 2025

Prepared by: Bill Robinson

Issued April 2025

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Statement of Responsibility

The audit work I have undertaken was carried out based upon the Internal Audit Scope agreed with Willoughby Parish Council

This report has been prepared solely for Willoughby Parish Council's use and should not be quoted in whole or in part. No responsibility to any third party is accepted as the report has not been prepared, nor is intended, for any other purpose.

The matters raised in this report are only those which came to my attention during the course of the audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The Parish Council should assess recommendations for improvements for their full impact on the Parish Council's budget, financial regulations, standing orders, risk assessments, and any other activities before they are implemented.

The responsibility for a sound system of internal control rests with the Parish Council and therefore audit work performed by the Internal Auditor should not be relied upon to identify all circumstances of fraud or irregularity should there be any, although these internal audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance. Effective implementation of Internal Audit recommendations by the Internal Auditor to the Parish Council is important for the maintenance of a reliable internal control system.



Consultant

W.J.Robinson. BA (Hons) MA

74 George Street
Stockton
Southam
Warwickshire
CV47 8JT

Tel: 01926 814094
Mobile: 07732 638336
e-mail: wj.robinson@tiscali.co.uk

Willoughby Parish Council Internal Audit for the Financial Year 2024 – 2025

The Internal audit was undertaken with the Clerk/RFO of Willoughby Parish Council on 14th April 2025, and online

Accurate book keeping

- Entries to the cashbook / spreadsheet were checked and found to be up to date and correct.
- Bank reconciliation – this was checked and found to be correct.
- In addition an audit trail of the following payments was carried out.

Payments

For year 1st April 2024 to 31st March 2025

Inv.	Payment	Amount	Payee	Min. ref.
1	BACS	£293.15	St.Nicholas PCC	09/04/24 -9.1
2	BACS	£243.60	Smith of Derby	09/04/24 -9.1
3	BACS	£660.00	Greenstone	14/05/24 -17.1
4	BACS	£71.80	N Power	14/05/24 -17.1
5	BACS	£590.70	Zurich	14/05/24 -17.1
12	BACS	£149.98	Amazon	11/06/24 -11.1
13	BACS	£739.20	Greenstone	11/06/24 -11.1
16	BACS	£823.20	Greenstone	09/07/24 -10.1
17	BACS	£30.29	N Power	09/07/24 -10.1
18	BACS	£252.00	Moore	13/08/24 -10.1
22	BACS	£356.80	Defib W'house	13/08/24 -10.1
25	BACS	£958.12	PWLB	10/09/24 -11.1
27	BACS	£739.20	Greenstone	08/10/24 -11.1
28	BACS	£418.00	RBC	08/10/24 -11.1
30	BACS	£39.22	NALC	12/11/24 -10.1
34	BACS	£1266.24	ENC	12/11/24 -10.1
35	BACS	£117.60	RoSPA	12/11/24 -10.1
41	BACS	£96.00	Thomas of Flecknoe	14/01/25 -11.1
42	BACS	£42.00	Village Hall	14/01/25 -11.1
45	BACS	£66.81	Tomato Energy	
49	BACS	£46.36	Tomato Energy	

All payments listed were matched to the individual invoice, bank statement and minute reference.

All payment audit trails were satisfactory.

BACS = All methods of electronic payment

Receipts.

It was noted that all receipts were properly accounted for

Minutes of the Parish Council meetings

All minutes were checked, and found to be satisfactory, with no unusual activity.

Parish Council Agendas

It was noted that all hard copy agendas were properly signed by the Clerk, dated and with no unusual activity listed

Budget Controls

It was noted in the minutes of the meeting on 12th November 2024 item 10.2 that draft budgets for the financial year 2025-26 were discussed and additional expenditure included with a final budget to be presented to the Parish Council for approval at the January 2025 meeting.

It was noted in the minutes of the meeting on 14th January 2025 item 11.2 that a Cllr. has carried out quarterly financial checks on Willoughby Parish Council accounts prior to meeting and has found all is satisfactory – good practice to have an independent check on the accounts.

It was noted in the minutes of the meeting on 14th January item 11.4 that the final budget for the financial year 2025-26 was approved – good practice to formally record approval.

It was noted in the minutes of the meeting on 14th January item 11.5 that the final precept for the financial year 2025-26 was approved – good practice to formally record approval.

Bank Mandate

It was noted in the minutes of the meeting on 14th May 2024 item 17.3 that the bank mandate signatories for the following year was approved.

It was noted in the minutes of the meeting on 11th March 2025 item 10.3 that an additional Cllr. Was added to the bank signatories – good practice to formally record all signatory changes.

Income Control

It was noted that all receipts are banked promptly, and satisfactorily checked against the bank statements.

Payroll

It was noted that responsibility for the payment of taxes, NICS, and pensions are still being undertaken by the Parish Council.

It was noted that the Parish Council fulfils its pension obligations

Receipts and payments spreadsheet

The receipts and payments spreadsheet was checked and found to be accurate to the figures shown

Year end Accounts

The year end accounts were checked and found to be arithmetically correct.

AGAR 2023-2024

It was noted that the Annual Governance Statements and Annual Accounting Statements for the 2023-24 financial year were formally approved and noted in the minutes of the meeting on 14.05/25 items 17.5 and 17.6.

AGAR 2024-25

It was noted in minutes of the meeting held on

It was noted that the Annual Governance and Accounting Statements will be approved and signed by the Chair and the Clerk/RFO at the next WPC meeting.

The internal auditor completed and signed page 3 of the AGAR 2023-2024 from Moore.

GPC/Sec.137 payments

It was noted that the Clerk has obtained the CiLCA qualification and in minute of the meeting on 14th January 25 item 7.1 Willoughby Parish Council met the criteria for GPC and took this power for itself. All Sec.137 payments prior to this date were well within the statutory limits.

Petty cash

It was noted that Willoughby Parish Council does not hold petty cash and a letter to Moore to that effect will be sent to the Clerk/RFO.

It was also noted that a multi-pay card from Unity Trust Bank is held which acts like a direct debit card, but no balance is held on the card.

Policies

It was noted in the minute of the meeting on 9th April 2024 that the following policies were approved:- Risk Register; Training & Development Policy.

It was noted in the minute of the meeting on 14th May 2024 items 8 to 13 that the following policies were approved:-

Scheme of Delegation; Standing Orders; Financial Regulations; Asset Register; Policy Review Schedule; Complaints Procedure.

It was noted in the minute of the meeting on 11th June 2024 that the following policies were approved:- Equality and Diversity; Lone Working.

It was noted in the minute of the meeting on 13th August 2024 that the following policy was approved:-

Co-option Policy and Procedure.

Good practice to review policies on a regular basis.

Internal audit

It was noted in minute of the meeting on 14th May 2024 item 17.4 that the Internal Audit report for the year ending 31st March 2024 was received and reviewed by Willoughby Parish Council, it is good practice to formally look at all internal audit reports.

It was noted in minutes of the meeting on 11th June 2024 that actions from the Internal Audit report were being undertaken-good practice.

It was noted in the minutes of the meeting on 14th January 2025 that an internal auditor for the financial year 2024-25 was approved and appointed.

External Audit

It was noted in minute of the meeting on 13th August 2024 item 10.3 that the external audit report for the financial year 2023-24 found no outstanding issues.

PWLB Loan

It was noted that payments for this loan were properly recorded on the AGAR.

Standing Orders

It was noted in the minute of the meeting on 14th May 2024 item 9 that Willoughby Parish Council's Standing Orders were formally adopted - good practice from the Parish Council in reviewing regularly

Code of Conduct

It was noted in the minutes of the meeting on 18/4/23 item 11.3 that Willoughby Parish Council's Code of Conduct was formally adopted - good practice from the Parish Council in reviewing regularly

Insurance

It was noted that Zurich has been chosen as the Parish Council insurer.

Risk Register

It was noted that this document was approved at the meeting on 14th May 2024

Asset Register

The asset register was held on the financial spreadsheet and the figures agreed with the amount shown on the AGAR box 9 - the council is to be congratulated on the clarity of its register.

VAT

It was noted in the minutes of the meeting on 9th April 2024 that the VAT claim for Willoughby Parish Council was properly made.

Parish Council Meeting Dates

It was noted in the minutes of the meeting on 4th January 2025 item 13.1 that dates for the Council meetings in the year were set out including the Annual Parish Council meeting and the Annual Parish Meeting – it is good to let parishioners know early when meetings will occur

Quotes

It was noted in minutes of the meeting on 14th January 2025 item 11.3 that mowing quotes were received and a contractor chosen.

Play Area

It was noted in the minute of the meeting on 9th July 2024 item 14 that an individual Cllr has circulated a playground checklist that he will complete on bi monthly basis and send to the Clerk to file – good practice to regularly check play equipment.

Allotments

It was noted in the minute of the meeting on 9th July 2024 item 11.1 that a formal allotment was approved, signed, and sent to the Allotment Association Committee

Website

It was noted that all Parish Council policies were reviewed online and found to be satisfactory The Parish Council is to be congratulated on the clarity and content of its website and the ease of usage.

Conclusion

Whilst undertaking the Internal Audit, it is apparent that the Clerk/RFO is carrying out her responsibilities in a manner consistent with the standards required by Local Government Finance Regulations.

Where I have commented on future actions, these are only for Willoughby Parish Council to consider, and implement only if the Council feels that they will improve the Council's procedures.

It will be noted that in the Internal Audit Report 2024/25 of the AGAR Return 2024/25 Part 3 the internal auditor marked item F and K as Not Covered. This does not imply that there is anything untoward regarding the Parish Council accounts, rather this is a response required by the external auditor and in the case of Willoughby Parish Council it means that there is no petty cash, neither is item K applicable to Willoughby Parish Council. A letter to Moore to that effect has been added by the internal auditor.

This concludes the Internal Audit.

Signed.....  - Dated 18th April 2025

W.J.Robinson