

# **Internal Audit Report 2023/2024**

## **Wootton Parish Council**

### **General Overview**

Overall, governance by the Council is adequate. Improvements should be made by following the recommendations below.

### **Recommendations**

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

- Put Councillor's Register of Interest Forms (or link to NLC) on the website.
- Publish the budget on the website for transparency
- Produce a budget monitor/bank reconciliation at least 4 times a year
- Have a Scheme of Delegation in place so that it is clear as to who is responsible for what
- Consider national recommendations to have a .gov.uk email address

*Andy Hopkins*

Internal Auditor

June 2024

## Wootton Parish Council

### Annual Governance and Accountability Internal Audit Report 2022/23

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.	Council meetings have been called in the correct time.  Minutes and agendas have not been uploaded to the website.
Purchase Invoices	Kept and VAT invoices where appropriate and marked with cheque numbers for reference.	Invoices are prepared each meeting for the Council to approve.
VAT	Where applicable correctly recorded and reclaimed for previous year.	A VAT claim was submitted in March for £1883.30.
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	A payment schedule is produced for each meeting and signed off.

	also made properly and properly recorded and supported by paperwork trail.	
Staffing/Personnel	That staff have appropriate contracts and procedures are in place for personnel management.	The Clerk had a written statement of particulars.
Payroll	That appropriate payroll system is in place and supporting information for pay rates/salary levels etc.	<p>Phoenix payroll system has been put in place for payroll and pension payments.</p> <p>The National Pay award was discussed and approved for payment. Payroll is authorised as part of the Payment Schedule and includes expenses and HMRC PAYE payments.</p>
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 2022/23 as under 25k.</p> <p>A number of policies, including Standing Orders &amp; Financial Regulations, were reviewed in September 2023.</p> <p>The AGAR has been uploaded to the website.</p> <p>The Exercise of Public Rights was published on the website.</p> <p>There is no Conclusion of Audit on the website.</p> <p>The Internal Audit report is on the website.</p> <p>A Risk Assessment, Insurance, and Asset Register were updated in May 23</p>

Transparency		<p>I cannot see Councillor's Register of Interest Forms (or link to NLC) on the website.</p> <p>Have budget on website.</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 the Jan 24 meeting.</p> <p>The budget is not on the website.</p> <p>I didn't see any evidence of the approved budget being monitored during the year, i.e. actual v. spend by budget line.</p>
Accounting/Finance	That at least quarterly account reconciliations are in place and presented to Council.	<p>A bank reconciliation should be done 4 times a year, not just at year end.</p> <p>Internet banking has recently been put in place and will aid the financial reporting process from April 2024.</p>
Accountability	That Councillors sign cheque book stubs, initial and sign finance information presented and are presented with information to allow accountability.	I cannot see an Internal Control Document.
Audit	That internal audit is carried out with report presented to Council and that external audit paperwork is correctly completed and presented to Council	The Internal Audit has been uploaded to the website.

	and followed up with any appropriate actions.	
Precept and grants	That precept level is officially set and communicated to local authority and correctly received.	The precept was agreed by Council in Jan 24 and sent to NLC.
Section 137	That it is separately recorded, and cap adhered to.	A wreath was purchased by the Council and was identified S137 spend
Other notes	.gov.uk email	<p>Councils are advised to get an approved .gov.uk email account.</p> <p>The importance of using .gov.uk domains for websites and emails</p> <p>1 All Parish, Town and Community Councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications. Your community, suppliers and partners will now reasonably expect a local council to have a .gov.uk domain name. Note that Parish meetings are exempt from the requirement to have a website.</p> <p>2 To assist with compliance with the General Data Protection Regulations (GDPR), it is advised that clerks provide official .gov.uk email accounts to their councillors, which must only be used for official council business.</p> <p>3 When choosing a domain name all councils must follow the rules set out by the Cabinet Office to choose a .gov.uk domain name, for example, 'ourparishcouncil.gov.uk' with email addresses linked to that domain.</p> <p>1 Using a .gov.uk domain for your council website and email accounts gives Parish Councils the following advantages:</p> <p>2 Increased professionalism and trust from members of your community, partners and suppliers because your email address and website domains are a trusted government brand.</p>

		<p>3 Separation of your personal life from your professional life, ensuring members of your community, partners and suppliers understand what capacity you are emailing them in - whether a Councillor or Clerk.</p> <p>4 Increased control for the Responsible Officer over email accounts and documentation when managing new joiners, leavers, sudden absences or Freedom of Information and Subject Access Requests.</p> <p>5 Peace of mind that your .gov.uk Parish Council domain will never be sold to someone else if it is not renewed on time, which can happen with .co.uk, .org.uk and other commercial domains.</p> <p>6 Additional security measures, as all .gov.uk domains are checked for any cyber vulnerabilities by the Cabinet Office and reported to the Responsible Owner, or your technical point of contact, so they can be fixed.</p> <p>7 You can read more about the benefits of getting a .gov.uk domain on the GOV.UK website.</p>
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