

List of questions to help the Internal Auditor for Wendlebury Parish Council

1. Working Documents		
Questions	Answers	IA Comments
Please provide Standing Orders (or link to website) and date of adoption	URL / email: https://www.wendleburypc.org.uk/wp-content/uploads/2020/07/WPC-Standing-Orders-July-20.pdf	Ideally should be reviewed annually - 15/04/2023
	Date: 16th July 2020	
Please provide Financial Regulations and date of adoption	URL / email: https://www.wendleburypc.org.uk/wp-content/uploads/2022/02/Financial-Regulations-2021-2023.pdf	Ideally should be reviewed annually - 15/04/2023
	Date: Ref: 3/21 – 28th September 2021	
Please provide a website link to your Minutes and Agenda	URL: https://www.wendleburypc.org.uk/meeting-agenda-and-minutes/	15/04/2023
Please provide Minute reference when your Code of Conduct was adopted	Minute Ref / Date: July 2012 https://www.wendleburypc.org.uk/wp-content/uploads/2018/04/Wendlebury-Code-of-Conduct-June-12.pdf	New code of conduct issued in 2022 by OCC and CDC. 15/04/2023

2. Budgetary Controls and Administration		
Questions	Answers	IA Comments
Do you run a spreadsheet or an accounts package? If a package – which?	Excel Sheet	15/04/2023
Did the 22/23 Precept requirement stem from the budget process?	Yes	Checked - 15/04/2023. Budget should be published on website. The Income and expenditure should be shown on the budget reviews.
What is the Precept for the 22/23 financial year?	£7,151.00	15/04/2023
Was the 22/23 budget adopted and minuted (please give date and Minute reference)	Date: 24th June 2022	15/04/2023 - The Precept amount and agreement to the budget should be resolved on separately.
	Minute Ref: 07/2022 https://www.wendleburypc.org.uk/wp-content/uploads/2022/07/June-Ref-07-22-1.pdf	
What is the 22/23 overall budget?	£10,270.00	Not stated in minutes - 15/04/2023

Does the PC regularly compare the actual income and expenditure to the budget?	Yes	Regularly compares expenditure but income not on budget review sheets. 15/4/2023
Please provide links to examples	URL: https://www.wendleburypc.org.uk/wp-content/uploads/2023/01/Budget-Monitoring-for-January-2023.pdf	15/04/2023
Do you have Reserves and publish a list of them?	Yes https://www.wendleburypc.org.uk/wp-content/uploads/2023/03/Reserves-2022-23.pdf	15/04/2023
Do you have a Reserves Policy?	Yes https://www.wendleburypc.org.uk/wp-content/uploads/2020/06/Reserves-Policy-20-21.pdf	15/04/2023
What is the limit for your S137 amount (if not adopted GPC) and the total amount available	£8.82 (22/23) £	Need electorate to calculate - 15/4/2023
Has the General Power of Competence been adopted, and if so please provide a Minute reference/qualifications	No	Noted - Clerk is working on Cilca so may be a consideration once completed - 15/4/2023
	Minute ref:	
	Qualifications:	
Is there a separate column / budget for S137 payments (if no GPC)	Yes	15/04/2023
Please provide grant awarding policy if you have one	URL: Don't have one	N/A
Please confirm your Electorate at last available data – may need this updating in due course		
Do you have petty cash?	No	N/A
If you do have petty cash, what is the average level?	£ N/A	N/A
Do you have a procedure for handling general cash receipts / income?	No	N/A
Is all expenditure supported by VAT invoices if applicable?	Yes	15/04/2023
Is the VAT reclaim made regularly?	Dates: 17 August 2022	If possible to be done nearer the end of financial year (Feb/Mar) - 15.4.2023
Are all payments agreed and minuted? I will need to see invoices and approvals, including Minute references in due course	Yes	Checked against June/July/Nov invoices as sent by email - 15/4/2023
Is the bank reconciliation done monthly?	Yes	Not published - checked 15/4/2023
Does the PC have a Public Works and Loans Board loan?	No	15/04/2023

3. Risk Management		
Questions	Answers	IA Comments
Insurance		
Insurance – what is the date of the PC's renewal?	Date: 31 st May 2023	15/04/2023
Was it reviewed in 20/21, both in terms of cover and provider?	No	N/A
If yes – when?	Date:	
Do you have a three-year long-term agreement)?	Yes – will be renewed this year	15/04/2023
If yes – when is it due for review?	Date: 1 st June 2023	15/04/2023
What is the level of the Fidelity Guarantee (also known as 'employee dishonesty' in the insurance schedule)?	£250,000	Reasonable - should be reviewed when insurance is renewed and as part of the annual Risk Assessment to ensure it meets the PC current needs - 15/4/2023
How much is your Public Liability cover?	£12,000,000	
How much is your Employers' Liability cover?	£10,000,000	
Risk Assessment		
What is the date of the review of the Parish Risk Assessment for 22/23?	Date: June 2022	Checked - 15/4/2023
Please provide either the Policy or a website link to the policy	URL / email: https://www.wendleburypc.org.uk/wp-content/uploads/2023/03/Council-Risk-Assessment-22-23.pdf	
Assets		
Is the Asset Register up to date?	Yes	
Is your Asset Register published on your website?	Yes https://www.wendleburypc.org.uk/wp-content/uploads/2023/03/Asset-Sheet.pdf	
Has the PC bought any assets (such as dog bins, grit bins or other items) this year to add to the list?	Yes	Noted as reported on the AGAR. 13/5/2023
Has the PC removed any assets this year?	No	

Does the PC have any land and buildings included in the assets?	Yes	15/04/2023
Are the land and building assets (including any Land Registry numbers) published?	No	Transparency Act requires publication - 13/5/2023
Have the Parish Assets been inspected for risk and minuted?	Date of inspection: June 2022	If possible these should be checked at least twice annually and minuted - 13/5/2023
	Minute ref: 07/22. https://www.wendleburypc.org.uk/wp-content/uploads/2022/07/June-Ref-07-22-1.pdf	
Banking		
Is the 'two Councillor signature' rule applied to payments including internet banking?	Yes	15/04/2023
How many cheque signatories do you have – is your bank mandate up-to-date?	Number of signatories: 2	Due to the 2023 election this may be in progress anyway but '3' councillors as signatories would be safer in case one leaves/or cannot authorise for any reason - 15/4/2023
	Bank mandate? Yes	
If you use electronic banking, do you have a payment procedure?	No	Noted - 15/4/2023
If you have a PC credit / debit card, do you have a procedure for use?	No	Noted - 15/4/2023
	Procedure attached: No	
Document Storage		
Is all your electronic data backed up, and if so where?	No	This should be on the risk assessment and Internal Financial Controls - options of the 'Cloud' (in the UK) and a encrypted harddrive. - 15/4/2023
	Procedure?	
Do you have storage provision for physical records?	Yes	Old minutes can be sent to the Oxford History centre for safe keeping in appropriate archive conditions. Physical minutes have to be kept in perpetuity - 15/4/2023
Where are your Minutes stored?	22, Exeter Road, Kidlington	15/04/2023

4. Payroll		
Questions	Answers	IA Comments
Do all staff have a contract of employment?	Yes	17/04/2023
In order to comply with Council insurance, were references taken up when the Clerk was employed? NB (this is the Council's responsibility, not the Clerk's)	Yes	17/04/2023
Has the Council registered as an employer with HMRC and have PAYE / NIC been properly dealt with?	Yes	17/04/2023
Is Minimum Wage paid?	Yes	17/04/2023
Does the Council do a regular staff appraisal?	Yes If yes: when? June Time	Great - 17/4/2023
Has the PC agreed to Councillor allowances?	No	17/04/2023
If yes, have they been properly authorised and controlled (including informing HMRC?)	N/A	N/A
Has a Pension been offered and the relevant records made to the Pension Regulator?	No	17/4/2023 - Still need to be registered with the Pension Regulator and making 3 yearly returns.

5. Year End Procedures		
Questions	Answers	IA Comments
Please supply (electronically) the bank statements and associated invoices/credit notes/pay slips etc for the months of June, July and December 2022. One copy of a VAT return (if applicable)		Received and checked - 15/04/2023
Did the PC consider the 21/22-year end accounts (Accounting Statements), did the Chairman sign them off at a meeting and was it minuted? (Minute ref please)	Accounts considered: Yes Chairman signed: Yes Minute ref: https://www.wendleburypc.org.uk/wp-content/uploads/2022/07/June-Ref-07-22-1.pdf	13/5/2023 - Minuted but actual form (signatures redacted) not published on website which it should be for Transparency Act.
Was the 21/22 Annual Governance Statement (section	Yes	

<p>Governance statement (section 1) of the AGAR approved by the Full Council and published on the website? (Minute ref please)</p>	<p>Minute Ref: 07/22 – 24th June 2022</p> <p>URL: https://www.wendleburypc.org.uk/wp-content/uploads/2022/07/June-Ref-07-22-1.pdf</p>	<p>13/5/2023 - Minuted but actual form (signatures redacted) not published on website which it should be for Transparency Act.</p>
<p>Was the 21/22 Annual Statement of Accounts (section 2) of the AGAR approved by the Full Council and published on the website? (Minute ref please)</p>	<p>Yes</p> <p>Minute Ref: 07/22 – 24th June 2022</p> <p>URL: https://www.wendleburypc.org.uk/wp-content/uploads/2022/07/June-Ref-07-22-1.pdf</p>	<p>13/5/2023 - Minuted but actual form (signatures redacted) not published on website which it should be for Transparency Act.</p>
<p>Please provide your previous (21/22) Internal Audit report if you have one</p>	<p>Report included? Yes</p>	<p>15/04/2023</p>
<p>Did the PC review the effectiveness of the 21/22 Internal Audit?</p>	<p>Yes</p> <p>Minute Ref: <u>07/22 – 24th June 2022</u> https://www.wendleburypc.org.uk/wp-content/uploads/2022/07/June-Ref-07-22-1.pdf</p>	<p>Minute states ' <i>10.6 Internal Audit - to receive the report from the Internal Auditor</i> <i>The Council RESOLVED to receive the report</i> ' which is great that it is minuted but does not actually identify if the PC believed it was effective.</p>
<p>Has the 21/22 Internal Audit section of the AGAR been published on the website?</p>	<p>Yes</p> <p>URL: https://www.wendleburypc.org.uk/wp-content/uploads/2022/06/Wendlebury-Audit-Letter-2021-22.pdf</p>	<p>13/5/2023 - Minuted but actual form (signatures redacted) not published on website which it should be for Transparency Act. The internal audit letter has been published.</p>
<p>Has the 21/22 External Audit section of the AGAR been published on the website?</p>	<p>Yes – June meeting</p> <p>URL: https://www.wendleburypc.org.uk/meeting-agenda-and-minutes/april-2022-2023/</p>	<p>N/A - No external audit as exempt.</p>
<p>Has action been taken on the 21/22 External Audit report (if applicable)?</p>	<p>N/A</p>	<p>N/A - No external audit as exempt.</p>
<p>Have the significant variances for 21/22 been published (website link)</p>	<p>Yes</p> <p>URL: https://www.wendleburypc.org.uk/wp-content/uploads/2022/06/Variances-for-2021-22.pdf</p>	<p>Noted - 13.5.2023</p>
<p>Does the Parish comply with the Transparency Act (even if it is above the £25,000 threshold)</p>	<p>Yes</p>	<p>The notes above identify that last years AGAR has not been published - 13/5/2023</p>
<p>If the PC has certified for Exemption from External Audit has the certificate been sent to the External Auditor by the due date and been published on the</p>	<p>Yes</p> <p>URL: June meeting https://www.wendleburypc.org.uk/meeting-agenda-and-minutes/april-2022-2023/</p>	<p>13/5/2023 - Minuted but actual form (signatures redacted) not published on website which it should be for Transparency Act. The internal audit letter has been published.</p>
<p>Was the notice for the 21/22 period for the exercise for the public rights published on noticeboard(s) / website?</p>	<p>Yes</p> <p>URL: https://www.wendleburypc.org.uk/wp-content/uploads/2022/06/Electors-Rights-Notice-Exempt-Authorities-WPC-21-22-1.pdf</p>	<p>13/5/2023 - Minuted but actual form published on website with meeting information. Ideally would be posted with the rest of the Financial Information/AGAR</p>

6. Other Matters and Procedures		
Questions	Answers	IA Comments
How many Councillors does the Council have?	5	15/04/2023
What is your Quorum?	3	15/04/2023
Is there an annual list of Councillors and their Council responsibilities available on the Parish Council website?	Yes URL: https://www.wendleburypc.org.uk/about-us/	15/04/2023
Where is the list of Members' Interests held?	CDC	15/04/2023
Is this published on your website?	URL: https://www.wendleburypc.org.uk/about-us/	15/04/2023
Do you record declarations of members' interests?	Yes	15/04/2023
Does the Parish Council have a training budget?	Yes	15/04/2023
Has the Clerk obtained ILCA or CilCA (or above)?	Yes / No – ILCA, started to do Cilca	15/04/2023
Has the Clerk attended any training courses over the year?	Yes	15/04/2023
Have the Councillors attended any training courses over the year?	Yes	15/04/2023
Do you ensure that the agenda includes a summons to the Councillors, is signed by the Clerk and displayed 3 clear days	Yes - https://www.wendleburypc.org.uk/wp-content/uploads/2023/01/Ref-11-23-January-Agenda.pdf sample	15/04/2023
Does the Clerk and all Councillors have Parish Council email addresses?	Yes	15/04/2023
Is the PC registered with the ICO?	Yes	15/04/2023
Has the Council implemented GDPR policies? If yes, please include a list.	Yes	15/04/2023
	List: https://www.wendleburypc.org.uk/the-council/accounts-and-policies/	15/04/2023
Has the Council implemented a Freedom of Information policy?	Yes https://www.wendleburypc.org.uk/wp-content/uploads/2019/04/FOI-policy-March-19.pdf	15/04/2023
Is the PC a Managing Trustee?	No	15/04/2023
If yes, does the charity have separate accounts?	N/A	N/A

If yes, has the charity held an AGM? And what is the date?	N/A	N/A
If yes, has the Council registered with the Charity Commission and submitted the relevant accounts?	No	N/A
Has the Parish Adopted an Internal Financial Controls Policy	Yes https://www.wendleburypc.org.uk/wp-content/uploads/2020/06/Internal-Financial-Controls-Policy.pdf	These should be reviewed annually and minuted as they are part of the process that enables the PC to confidently sign of Section 1 of the AGAR - 13/5/2023
Does the Parish have a Councillor responsible for internal financial control?	No – mainly the Chair and Vice Chair, but we involve the others as well	Noted - 15/4/2023
Has the Council considered the appointment of the internal auditor within the best practice guidelines of changing them every 3 to 5 years?	Yes	Noted - 15/4/2023
Website		
Does the website have five years of finance information including the AGAR available?	Yes https://www.wendleburypc.org.uk/the-council/financial-information/	15/04/2023
Does the website conform to the Accessibility regulations?	Yes https://www.wendleburypc.org.uk/website-accessibility-statement/	15/04/2023
Do you have a Website Accessibility Statement?	Yes	15/04/2023
Do you have a Privacy notice?	Yes https://www.wendleburypc.org.uk/wp-content/uploads/2020/11/Privacy-Notice-September-20.pdf	15/04/2023
Are all documents published in an accessible format which is suitable for screen readers (generally PDF)?	Yes	15/04/2023