

WEST MALVERN PARISH COUNCIL

westmalvernparishcouncil.gov.uk

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No	Not covered**
A Appropriate accounting records have been properly kept throughout the financial year.	✓		
B This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.		✓	SEE AUDIT NOTES
G Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H Asset and investments registers were complete and accurate and properly maintained.	✓		
I Periodic bank account reconciliations were properly carried out during the year.	✓		
J Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")	✓		
L The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>D (For local councils only)</b>	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Signature of person who carried out the internal audit

Name of person who carried out the internal audit

03/06/2024

STEPHEN TUSTIN

Signature of person who carried out the internal audit

S. Tustin

Date 03/06/2024

If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

**West Malvern Parish Council – Internal Audit 31 March 2024**  
**Internal Audit Notes 03-June-2024**

**Receipts**

Check Performed – That credit postings in the cash book match the receipts and the bank statements, that they have been appropriately identified in the cashbook, and that the cashbook balances add up.

Receipts have been promptly banked.

Check Result – Accepted

**Payments**

Check Performed - That debit postings in the cashbook match the invoices and that they have been appropriately identified in the cashbook. Cashbook totals and computations have been checked and found to be correct and accurately posted.

Sample payments have been properly approved in the minutes.

- Check Result – Accepted, there appear to be a few payment vouchers missing these have been circled on the payment sheet. Please can these be located and filed.

**Preparation of accounts**

Checks Performed –

- That the cashbook entries have been correctly carried forward onto the accounts.
- That the accounts have been properly prepared as an Income & Expenditure format
- That the accounts have appropriate legends and annotation.
- That the bank reconciliation is correct and balance to the accounts
- That the bank reconciliation matches the values at the end of the period in the bank statement.

VAT has been recorded correctly against the invoices.

Check Result – Accepted

### **Assessment or risk**

Bank reserves appear in proportion to the level of activity undertaken by the Parish Council on an annual basis There are no obvious contingent liabilities that need to be provided for. Historically the annual income has allowed for the proper function of the Parish Council.

### **Appropriate Controls**

- The bank reconciliation was accurate and properly maintained.
- An annual budget was prepared and explained
- Payments have been authorised at the meetings and the minutes of the meetings have been signed (a random sample of 5 separate payments have been checked to ensure approval to pay is recorded in the minutes)
- Minutes have been Signed and individual pages initialled.
- A list of Parish assets has been maintained and updated as required.

### **Check Result – Accepted**

**Audit Completed by Steve Tustin (ACMA)**

**03-June-2024**

Notes to Annual Statement Report 2023/2024

Internal Control Objective F

Cash Payments noted as “Not Covered”

This is because the Parish Council does not make cash payments and never has done as far as I am aware.

Stephen Tustin  
Internal Audit 2024