LITTLEDEAN PARISH COUNCIL
Internal auditor's report for the year ended 31 March 2023
Name of Auditor: Mrs Irena Litton BEM

GAPTC internal audits comply with the proper practices outlined in the Governance & Accountability for Smaller Authorities – A Practitioners' Guide and the Accounts and Audit Regulations 2015.

The GAPTC internal audit reviews and reports on whether the systems of financial and other internal controls over its activities and operating procedures are effective. The audit tests a variety of documents, including agendas and minutes, policies, insurance and risk management processes, to ensure Council meets the requirements set out in the Annual Internal Audit Report in the Annual Governance & Accountability Return. The internal audit does not involve the detailed inspection of all records and transactions of an authority in order to detect error or fraud.

Our auditors are independent of the Council and are competent to be able to carry out the requirements of the internal audit service.

NOTE The auditor will complete the Annual Internal Audit Report (AIAR) page on the Annual Governance & Accountability Return (AGAR). The AIAR informs the Annual Governance Statement (AGS) assertions on the AGAR, so when council reviews the AGS, the responses must reflect the AIAR report.

1. Council working documents

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
1.1	Have Standing Orders been a) tailored to council?	a) Yes b) Yes but c) Yes	b) Recommend that the date of review on the Standing Orders is updated.	a&b) https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Policies-Procedures/Standing-Orders.pdf

	b) reviewed using the most recent version? c) minuted?		Annual Governance Statement Assertion 1	c) Minute 6 9th May 2022 https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Minutes/Minutes-2022-23/Annual-Meeting-of-the-Parish-Council.pdf
1.2	Have Financial Regulations been a) tailored to council? b) reviewed using the most recent version? c) minuted? (Objective B)	a) Yes b) Yes but c) Yes	b) Recommend the review date is updated on the Financial Regulations. Annual Governance Statement Assertion 1	a&b) https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Policies-Procedures/Financial-Regulations.pdf c) Minute 6 9th May 2022 https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Minutes/Minutes-2022-23/Annual-Meeting-of-the-Parish-Council.pdf
1.3	Does the council a) give grants? b) have a grant-awarding policy?	a) Yes but b) Yes	No grants were awarded but Poppy Wreath purchased and Chocolate Selection boxes for the school children provided.	a) No grants awarded in this FY. b) https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Policies-Procedures/Grant-and-Donation-Awarding-Policy.pdf
1.4	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes	Grass cutting contract - Greenfields Annual Governance Statement Assertion 2 & 3	Minute 16 9th January 2023 https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Minutes/Minutes-2022-23/Ordinary-Meeting-January-2023.pdf
1.5	Code of conduct reviewed in the	Yes		Minute 5 9th May 2023 https://www.littledeanparishcouncil.co.uk/wp-

	last 2/3 years?		Annual Governance Statement Assertion 3	content/uploads/simple-file-list/Minutes/Minutes-2022-23/Annual-Meeting-of-the-Parish-Council.pdf

2. Finance

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
2.1	Has the General Power of Competence been adopted (e.g. a minute reference), if Council qualifies?	Yes	Note the Council will need to re-adopt the GPofC following ordinary elections in May 2023 Annual Governance Statement Assertion 3	Minute 6.1 10th January 2022 https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Minutes/Minutes-2021-22/Ordinary-Meeting-Minutes-January-2022.pdf
2.2	S137 a) is there a separate account for payments? b) are totals within statutory limits? (for Council's that do not held General Power of Competence)	N/A	Annual Governance Statement Assertion 1 & 3	N/A
2.3	Is there an annual council authorisation of	Yes		Minute 6.8 13th February 2023 https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-

	Direct Debit list and Standing Orders? (Objective B)		Annual Governance Statement Assertion 1	list/Minutes/Minutes-2022-23/Ordinary-Meeting-February-2023.pdf
2.4	Was Petty Cash expenditure approved, if any? (Objective F)	None	Annual Governance Statement Assertion 1	N/A
2.5	Is all expenditure supported by VAT invoices, if applicable? (Objective B)	Yes	Annual Governance Statement Assertion 1	See Sample List
2.6	VAT – a) recorded in accounts b) reclaimed? (Objective B)	a) Yes b) Yes	Annual Governance Statement Assertion 1	a) Cashbook viewed b) £1,522.24 reclaimed in November 2022

3. Risk management

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
3.1	Insurance policy a) in place? b) cover reviewed to ensure still fit for purpose? (Objective C)	a) Yes b) Yes	Annual Governance Statement Assertion 5	a) AJG Insurance b) Minute 11 9th May 2023 https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Minutes/Minutes-2022-23/Annual-Meeting-of-the-Parish-Council.pdf
3.2	Copy of Risk	a) Yes		a)

	Management policy a) adopted? b) reviewed annually by Council? (Objective C)	b) Yes	Annual Governance Statement Assertion 5	https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Policies-Procedures/Risk-Management-Strategy.pdf b) Minute 10 9th May 2023 https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Minutes/Minutes-2022-23/Annual-Meeting-of-the-Parish-Council.pdf
3.3	Asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	a) Yes b) Yes	Annual Governance Statement Assertion 5	a) Minute 9 9th May 2023 https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Minutes/Minutes-2022-23/Annual-Meeting-of-the-Parish-Council.pdf b) https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Asset-Register/Asset-Register.pdf
3.4	Evidence that assets a) have been inspected for risk? b) reported in minutes? c) any actions undertaken? (Objective C)	a) Yes b) Yes c) Yes	a) Monthly inspection of play equipment by Greenfields c) Repairs authorised to be carried out to Play Equipment. Annual Governance Statement Assertion 5	a&b) Minute 22.1 9th May 2022 https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Minutes/Minutes-2022-23/Annual-Meeting-of-the-Parish-Council.pdf b&c) Minute 14.1 9th January 2023 https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Minutes/Minutes-2022-23/Ordinary-Meeting-January-2023.pdf
3.5	Evidence that internal controls a) take place?	a) Yes b) Yes c) Yes	Carried out 1/4ly.	a&b) Check carried out by Cllr Woodward. c) Minute 6.3 14th November 2022 https://www.littledeanparishcouncil.co.uk/wp-

	b) are documented? c) minuted? as per Council's Financial Regulations/Standing Orders (Objective B)		Annual Governance Statement Assertion 2	content/uploads/simple-file-list/Minutes/Minutes-2022-23/Ordinary-Meeting-November-2022.pdf
3.6	Bank reconciliations are on agenda to be considered by Council? (Objective I)	Yes	Annual Governance Statement Assertion 1	Minute 16.2 9th May 2023 https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Minutes/Minutes-2022-23/Annual-Meeting-of-the-Parish-Council.pdf
3.7	Review of a) investments? b) bank mandates (signatories on bank accounts)? (Objective B/C)	a) Yes b) Yes	a) Council confirmed no investments required but savings account with Lloyds bank. Annual Governance Statement Assertion 1	a) Minute 16.4 9th May 2023 https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Minutes/Minutes-2022-23/Annual-Meeting-of-the-Parish-Council.pdf b) Minute 16.6 9th May and 6.5 20th June 2022
3.8	If bank cards in use, are proper procedures in place? (Objective B)	N/A	Annual Governance Statement Assertion 1	None
3.9	Are a) physical records secure? b) electronic records backed up?	a) Yes b) Yes	Annual Governance Statement Assertion 5	a) Locked cabinet b) One Drive and Memory Stick

4. Budgetary controls

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
4.1	Was a budget properly for the year under review a) prepared? b) adopted? c) minuted? (Objective D)	a) Yes b & c) Yes	Recommend that the budget is published on the Council's website, to promote transparency. Annual Governance Statement Assertion 1	a) Copy of the budget viewed b&c) Minute 6.9 10th January 2022 https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Minutes/Minutes-2021-22/Ordinary-Meeting-Minutes-January-2022.pdf
4.2	a) Were the earmarked objectives of the reserves identified in the budget, if any? b) Were the general reserves reasonable? (Objective D)	a) Yes b) No but	a) Clearly identified in the budget b) Recommend that the Council review the General Reserves so they are reasonable (between 6-12 months of budgeted expenditure). Annual Governance Statement Assertion 1	a) Copy of budget viewed b) General Reserves slightly exceed 1 years' worth of budgeted expenditure
4.3	Was the precept demand for the year under review properly minuted in	Yes		Minute 6.10 10th January 2022 https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Minutes/Minutes-2021-22/Ordinary-

	full council?			Meeting-Minutes-January-2022.pdf
4.4	Did the council a) regularly compare budget vs spend (as detailed in the financial regulations) b) and evidenced in the minutes? (Objective D)	a) Yes b) Yes but	b) It is noted in the minutes as Financial Statements. Recommend that the Council consider detailing what is included in the Financial Statement and even publishing them on the Council's website. Annual Governance Statement Assertion 1	a&b) Minute 6.2 13th March 2023 https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Minutes/Minutes-2022-23/Ordinary-Meeting-March-2023.pdf
4.5	Are any significant variances from budget reported?	Yes	Overspend on Village Maintenance – correctly reported. Annual Governance Statement Assertion 2	Budget vs spend report

5. Payroll

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
5.1	Do all staff have a contract of employment?	Yes	Annual Governance Statement Assertion 3	Contracts viewed by IA in 2022 audit
5.2	Do salaries paid agree with those approved by Council?	Yes	Annual Governance Statement Assertion 1	February payslip viewed

	(Objective G)			
5.3	Has Council a) registered as an employer with HMRC? b) have PAYE / NIC been properly dealt with (including year-end procedures)? (Objective G)	a) Yes b) Yes		a) HMRC rti b) P32 viewed
5.4	Are Councillor's allowances and expenses properly authorised & controlled, if any?	None	Annual Governance Statement Assertion 1	N/A
5.5	Pension provision – eligible employees a) offered pension scheme? b) outcome minuted?	a) Yes b) Yes	Annual Governance Statement Assertion 3	a) As per last years IA report – offered and declined. b) Minute 6.5 14th September 2020
5.6	Is Council a) registered with the Pension Regulator for auto-enrolment pensions? b) Has auto-enrolment registration with Pension Regulator been reviewed	a) Yes b) Yes	Next due in January 2025	a&b) Re-enrolment form 20th January 2022 viewed by IA in 2022 audit

	(required every 3 years)		Annual Governance Statement Assertion 3	

6. Year-end procedures

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
6.1	Are debtors and creditors recorded properly on separate balance sheet if using Income & Expenditure reporting? (Objective J)	N/A	Annual Governance Statement Assertion 1	Receipts and Payments
6.2	Does Council as a whole consider the year-end accounts in addition to 6.5? (Objective J)	Yes	Annual Governance Statement Assertion 1	Minute 16.3 9th May 2023 https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Minutes/Minutes-2022-23/Annual-Meeting-of-the-Parish-Council.pdf
6.3	Minute confirming that council is eligible for Certificate of Exemption (only for councils with a turnover of less than £25,000) (Objective K)	N/A	Annual Governance Statement Assertion 1	Exceeds £25K
6.4	Annual Governance Statement, section 1 of Annual Return, approved by whole	Yes		Minute 17.1 9th May 2022 https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Minutes/Minutes-2022-23/Annual-Meeting-

	council (with separate minute number from Section 2 below)?		Annual Governance Statement Assertion 3	of-the-Parish-Council.pdf
6.5	Annual Statement of Accounts, section 2 of Annual Return, approved by whole council (with separate minute number from Section 1 above)?	Yes	Annual Governance Statement Assertion 3	Minute 17.2 9th May 2023 https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Minutes/Minutes-2022-23/Annual-Meeting-of-the-Parish-Council.pdf
6.6	Are all sections of the Annual Governance & Accountability Return published on the website? (Objective L/N)	Yes	Annual Governance Statement Assertion 3	https://www.littledeanparishcouncil.co.uk/finance-audit/external-audits?eeFolder=External-Audits/External-Audit-Reports-2021-22&eeFront=1&ee=1&eeListID=1
6.7	Did council correctly provide for the exercise of public rights? (Objective M)	Yes	Dates also clearly recorded in the minutes 13th June – 22nd July 2022 Annual Governance Statement Assertion 4	https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/External-Audits/External-Audit-Reports-2021-22/Electors-Rights.pdf
6.8	Previous internal audit report reviewed by council and action taken where recommended?	Yes	Annual Governance Statement Assertion 7	Minute 16.5 9th May 2022 https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Minutes/Minutes-2022-23/Annual-Meeting-of-the-Parish-Council.pdf
6.9	Previous external audit report (for councils with	No but	Recommend that the report from the External Auditor is recorded in the minutes and actions if any.	No action was required by External Audit.

	turnover over £25,000) reviewed by council and action taken where recommended?		Annual Governance Statement Assertion 7	

7. Other matters

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
7.1	Policies in place for compliance with GDPR, such as Data Protection Policy for Staff & Councillors and for the public?	Yes	Data Protection Policy (also covers staff and Members) Annual Governance Statement Assertion 3	https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Policies-Procedures/Data-Protection-Policy.pdf
7.2	Is the Council a Managing Trustee?	Yes	Annual Governance Statement Assertion 9	Two meetings were held for the Recreation Ground on 20th June 2022 and 9th Jan 20223.
7.3	Do trustees meet at least once a year and publish separate accounts? (Objective O)	N/A	Annual Governance Statement Assertion 9	N/A
7.4	Website Accessibility Statement on website home page?	Yes	Annual Governance Statement Assertion 3	https://www.littledeanparishcouncil.co.uk/accessibility-statement
7.5	Did council formally	Yes		Minute 6.3 13th February 2023

	appoint GAPTC as the Internal Auditor?		Annual Governance Statement Assertion 6	https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Minutes/Minutes-2022-23/Ordinary-Meeting-February-2023.pdf
7.6	Are registers up to date for council-owned burial grounds (if any) and purchase of Exclusive Rights of Burials certificate completed?	Yes	Annual Governance Statement Assertion 3	See Sample List

8. Procedures

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments	Evidence
8.1	Minutes: a) DPIs or other interests recorded? b) published on website in draft	a) Yes b) Yes c) Yes	a) Included in all the minutes.	a) Minute 2 13th February 2023 https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Minutes/Minutes-2022-23/Ordinary-Meeting-February-2023.pdf

	form within one month (mandatory for councillors with a turnover of less than £25,000)? (Objective L) c) initialled on each page and final page signed?		Annual Governance Statement Assertion 3	b) Draft Minutes from Extraordinary Meeting held on 17th April 2023 viewed on the 5th May 2023 c) February signed and initialled minutes viewed
8.2	List of members' a) responsibilities (Objective L) and b) interests held and published on the website?	a) Yes b) Yes	a) Chairman and Vice Chairman b) Included on Council's own website Annual Governance Statement Assertion 3	a&b) https://www.littledeanparishcouncil.co.uk/the-council/the-councillors
8.3	Agendas signed and displayed on website/noticeboards 3 clear days' prior to meeting? (Objective L)	Yes	Agenda for meeting held on 13th March 2023 published on 6th March 2023 Annual Governance Statement Assertion 3	https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Agendas/Agendas-2022-23/Ordinary-Meeting-March-2023.pdf
8.4	Summons issued in proper format?	Yes	Agenda Clearly worded including the summons. Annual Governance Statement Assertion 3	Agenda for the meeting held on 13th March 2023