…Littledean……. PARISH/TOWN COUNCIL
Internal auditor's report for the year ended 31 March 2024
Name of Auditor: Charlotte Matthews

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?	Yes	Recommend that standing orders and financial regulations are given their own agenda item and separated out	Evidence seen on the minutes hrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/http

	b) reviewed using the most recent version? c) minuted?	Yes Yes	Annual Governance Statement Assertion 1	s://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Agendas/Agendas-2023-24/Annual-Meeting-of-the-Parish-Council-May-2023.pdf Item Number 5.
1.2	Have Financial Regulations been a) tailored to council? b) reviewed using the most recent version? c) minuted? (Objective B)	 Yes Yes Yes	Recommend that standing orders and financial regulations are given their own agenda item and separated out Annual Governance Statement Assertion 1	Evidence seen on the minutes hrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Agendas/Agendas-2023-24/Annual-Meeting-of-the-Parish-Council-May-2023.pdf Item Number 5.
1.3	Does the council a) give grants? b) have a grant-awarding policy?	 Yes Yes		Evidence seen at the following link on the parish council website https://www.littledeanparishcouncil.co.uk/the-council/policies-procedures
1.4	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes	Annual Governance Statement Assertion 2 & 3	Evidence of procurement seen within the minutes
1.5	Code of conduct reviewed in the last 2/3 years?	Yes	Annual Governance Statement Assertion 3	Code of Conduct has been 15th May 2023. Evidence seen chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.littledeanparishcouncil.co.uk/wp-

				content/uploads/simple-file-list/Policies-Procedures/Code-of-Conduct.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	Annual Governance Statement Assertion 3	Qualification was met and minuted
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	GPoC is held.
2.3	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	Yes	Annual Governance Statement Assertion 1	Minuted in May 2023

2.4	Was Petty Cash expenditure approved, if any? (Objective F)	N/A	Annual Governance Statement Assertion 1	No petty cash is held Evidence – conversation with the Clerk
2.5	Is all expenditure supported by VAT invoices, if applicable? (Objective B)	Yes	Annual Governance Statement Assertion 1	Evidence is seen on the cash book and is completed annually
2.6	VAT – a) recorded in accounts b) reclaimed? (Objective B)	Yes Yes	Annual Governance Statement Assertion 1	Evidence is seen on the cash book and is completed annually

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)	Yes Yes	Annual Governance Statement Assertion 5	Evidence has been seen and discussion with the Clerk.
3.2	Copy of Risk Management policy a) adopted? b) reviewed annually by Council?	Yes Yes	Annual Governance Statement Assertion 5	Evidence can be seen at the following link on the Parish Council website chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.littledeanparishcouncil.co.uk/wp-

	(Objective C)			content/uploads/simple-file-list/Policies-Procedures/Risk-Management-Strategy.pdf
3.3	Asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	Yes Yes	Annual Governance Statement Assertion 5	Evidence can be seen on the following link chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Asset-Register/Asset-Register-2023-24.pdf
3.4	Evidence that assets a) have been inspected for risk? b) reported in minutes? c) any actions undertaken? (Objective C)	Yes Yes Yes	Annual Governance Statement Assertion 5	Reviewed in May 2023 at the Parish council meeting Evidence seen with the may Minutes
3.5	Evidence that internal controls a) take place? b) are documented? c) minuted? as per Council's Financial Regulations/Standing Orders (Objective B)	Yes Yes Yes	Annual Governance Statement Assertion 2	Checks are completed quarterly Evidence within the minutes for December 2023 item 6.4
3.6	Bank reconciliations are on agenda to be considered by Council?	Yes		Yes evidence can be seen on the agenda monthly.

	(Objective I)		Annual Governance Statement Assertion 1	
3.7	Review of a) investments? b) bank mandates (signatories on bank accounts)? (Objective B/C)	N/A Yes	Annual Governance Statement Assertion 1	No investments are held Signatories are checked frequently -
3.8	If bank cards in use, are proper procedures in place? (Objective B)	No	Annual Governance Statement Assertion 1	No bank cards are held
3.9	Are a) physical records secure? b) electronic records backed up?		Annual Governance Statement Assertion 5	Physical Documents for the current year are stored in my home in a locked cabinet, other years are stored in a locked shed in filing cabinets. Electronic are stored on a memory stick and are backed up to the cloud.

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?	Yes Yes		Evidenced that the budget was prepared considered and adopted at the |December 2023 meeting

	c) minuted? (Objective D)	Yes	Annual Governance Statement Assertion 1	Seen with the minutes of December item 6.5
4.2	a) Were the earmarked objectives of the reserves identified in the budget, if any? b) Were the general reserves reasonable? (Objective D)	Yes Yes	Annual Governance Statement Assertion 1	Evidenced within the minutes and the budget statements
4.3	Was the precept demand for the year under review properly minuted in full council?	Yes	Recommend the precept request is agenda item and minuted as separate items	Evidence seen at chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Agendas/Agendas-2023-24/Ordinary-Meeting-December-2023.pdf Item 6.5
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)	Yes Yes	Annual Governance Statement Assertion 1	Evidence is seen with the financial checks conducted by the council.
4.5	Are any significant variances from budget reported?	Yes	Annual Governance Statement Assertion 2	Evidence is seen with the financial checks conducted by the council.

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	Recommended that the employment are contracts are revisited to ensure they are compliant with changes in legislation as they have not been reviewed in a while. Annual Governance Statement Assertion 3	Contracts discussed with Clerk
5.2	Do salaries paid agree with those approved by Council? (Objective G)	Yes	Annual Governance Statement Assertion 1	The parish council monthly agrees salaries
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)	Yes Yes		Clerk completes the wages on behalf of the council Council is using basic tools with the HMRC website
5.4	Are Councillor's allowances and expenses properly authorised & controlled, if any?	N/A	Annual Governance Statement Assertion 1	No councillors claim expenses
5.5	Pension provision – eligible employees a) offered pension	Yes		Pension was offered to the Clerk; the Clerk chose to opt out

	scheme? b) outcome minuted?	Yes	Annual Governance Statement Assertion 3	
5.6	Is Council a) registered with the Pension Regulator for auto-enrolment pensions? b) Has auto-enrolment registration with Pension Regulator been reviewed (required every 3 years)	Yes Yes	Annual Governance Statement Assertion 3	Council is registered with a pension provider and the clerk has opted out.

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	Yes		Receipts and expenditures are shown on the cash book ledger and reconciled monthly

	reporting? (Objective J)		Annual Governance Statement Assertion 1	
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	Evidence seen at: chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.littledeanparishcouncil.co.uk/wp-content/uploads/simple-file-list/Minutes/Minutes-2023-24/Annual-Meeting-of-the-Parish-Council.pdf item number 16.3
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	
6.4	Annual Governance Statement, section 1 of Annual Return, approved by whole council (with separate minute number from Section 2 below)?	Yes	Annual Governance Statement Assertion 3	Evidence seen within the minutes of May 2023 item number 17.1
6.5	Annual Statement of Accounts, section 2 of Annual Return, approved by whole council (with separate minute number from	Yes	Annual Governance Statement Assertion 3	Evidence seen within the minutes of May 2023 item number 17.2

	Section 1 above)?			
6.6	Are all sections of the Annual Governance & Accountability Return published on the website? (Objective L/N)	Yes	Annual Governance Statement Assertion 3	Evidence can be viewed on the parish Council website
6.7	Did council correctly provide for the exercise of public rights? (Objective M)	Yes	Recommend that the dates for the period of exercise of public rights in 2021 are also reported to council and minuted. Annual Governance Statement Assertion 4	Notice is published on the parish council website and viewed as evidence
6.8	Previous internal audit report reviewed by council and action taken where recommended?	Yes	Annual Governance Statement Assertion 7	Internal audit reports are all published on the council website and have been viewed for evidence
6.9	Previous external audit report (for councils with turnover over £25,000) reviewed by council and action taken where recommended?	Yes	Annual Governance Statement Assertion 7	Minutes in the May 2023 meeting that the audit reports are reviewed

7. Other matters

Ref	Test	Meets reqmts? Yes, No or	Internal Auditor's comments/recommendations	Evidence

		N/A		
7.1	Policies in place for compliance with GDPR, such as Data Protection Policy for Staff & Councillors and for the public?	Yes	Annual Governance Statement Assertion 3	Policies are published on the Parish Council website and can be downloaded for viewing
7.2	Is the Council a Managing Trustee?	Yes	Annual Governance Statement Assertion 9	
7.3	Do trustees meet at least once a year and publish separate accounts? (Objective O)	Yes	Annual Governance Statement Assertion 9	Evidence seen on the Parish Council
7.4	Website Accessibility Statement on website home page?	Yes	Annual Governance Statement Assertion 3	Evidence can be seen https://www.littledeanparishcouncil.co.uk/accessibility-statement published on the council website homepage
7.5	Did council formally appoint GAPTC as the Internal Auditor?	Yes	Recommend that Council confirms that the Internal Auditor is competent and independent of Council when appointing them Annual Governance Statement Assertion 6	Evidence seen at minutes ref 6.4 November
7.6	Are registers up to date for council-owned burial grounds (if any) and purchase of Exclusive Rights of Burials certificate	Yes		Conversation with the clerk confirms that all registers are up to date.

	completed?		Annual Governance Statement Assertion 3	

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 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?	Yes Yes Yes	Annual Governance Statement Assertion 3	Evidence is seen published on the parish council website https://www.littledeanparishcouncil.co.uk/the-council/the-councillors
8.2	List of members' a) responsibilities (Objective L) and b) interests held and published on the website?	Yes	Annual Governance Statement Assertion 3	Evidence can be seen published on the Parish Council website
8.3	Agendas signed and displayed on website/noticeboards 3 clear days' prior	Yes		Agendas are published correctly evidence is seen on the parish Council website

	to meeting? (Objective L)		Annual Governance Statement Assertion 3	
8.4	Summons issued in proper format?	Yes	Annual Governance Statement Assertion 3	