……Littledean……. PARISH/TOWN COUNCIL
Internal auditor's report for the year ended 31 March 2025
Name of Auditor:

I Charlotte Matthews confirm that I am independent of the Council and am 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? b) reviewed using the most recent version? c) minuted?	Yes Yes Yes	Annual Governance Statement Assertion 1	Standing orders were reviewed May 2024 Item 6 may Policies & Procedures | Littledean Parish Council Annual-Meeting-of-the-Parish-Council-May-2024.pdf
1.2	Have Financial Regulations been a) tailored to council? b) reviewed using the most recent version?	Yes Yes	New changes coming in check	Financial regulations Were reviewed June 2024 Policies & Procedures | Littledean Parish Council Item 6 May Annual-Meeting-of-the-Parish-

	c) minuted? (Objective B)		Annual Governance Statement Assertion 1	Council-May-2024.pdf then reviewed June 2024 item 6.5
1.3	Does the council a) give grants? b) have a grant-awarding policy?	Yes	*Gave a grant to Imajin veterans memorial February 2025*	Grants policy is on the website Agenda item January 20 minutes Policies & Procedures | Littledean Parish Council Ordinary-Meeting-January-2025.pdf
1.4	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes	Code of conduct was reviewed Annual Governance Statement Assertion 2 & 3	Contracts were all agreed with financial regulations and procurement regulations Grass cutting on a 3-year contract and not yet for renewal. Village hall works – 3 quotes found War memorial – 3 quotes found
1.5	Code of conduct reviewed in the last 2/3 years?	Yes	Annual Governance Statement Assertion 3	Reviewed and minuted May 2024 Annual-Meeting-of-the-Parish-Council-May-2024.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?	N/A	Annual Governance Statement Assertion 3	The council has not met qualifications

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)	Yes Yes	Annual Governance Statement Assertion 1 & 3	Budget column shows s137 spend, how it is worked out and spend against budget all within limits Eon approved February 6.10 2025
2.3	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	Yes	Annual Governance Statement Assertion 1	Standing order has been agreed monthly and will be implemented 2025 for annual authorisation.
2.4	Was Petty Cash expenditure approved, if any? (Objective F)	N/A	Annual Governance Statement Assertion 1	No petty cash held
2.5	Is all expenditure supported by VAT invoices, if applicable? (Objective B)	Yes	Annual Governance Statement Assertion 1	VAT will be reclaimed at completion of accounts for the financial year
2.6	VAT – a) recorded in accounts b) reclaimed? (Objective B)	Yes Yes	Annual Governance Statement Assertion 1	VAT will be reclaimed at completion of accounts for the financial year

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	The policy is to be reviewed by the council in May 2025. Annual-Meeting-of-the-Parish-Council-May-2024.pdf
3.2	Copy of Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	Yes Yes	Annual Governance Statement Assertion 5	Policy is to be reviewed and agreed by council in May 2025 Annual-Meeting-of-the-Parish-Council-May-2024.pdf Policy on the website Policies & Procedures | Littledean Parish Council
3.3	Asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	Yes Yes	Annual Governance Statement Assertion 5	Reviewed in May 2024 Item 9 Annual-Meeting-of-the-Parish-Council-May-2024.pdf Policies & Procedures | Littledean Parish Council
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	All assets have been inspected and works completed as required to get actions completed

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	Evidence can be seen within the monthly minutes and is on agenda for review monthly Minuted April 2024 item 9
3.6	Bank reconciliations are on agenda to be considered by Council? (Objective I)	Yes	Annual Governance Statement Assertion 1	On the agenda monthly and considered by all
3.7	Review of a) investments? b) bank mandates (signatories on bank accounts)? (Objective B/C)	 N/A Yes	Annual Governance Statement Assertion 1	Bank has a savings account for reserves Councillors agree bank and signatories' 16.4 May 2024 Annual-Meeting-of-the-Parish-Council-May-2024.pdf
3.8	If bank cards in use, are proper procedures in place? (Objective B)	No	Annual Governance Statement Assertion 1	No Bank card in use
3.9	Are a) physical records secure? b) electronic records backed up?	 Yes Yes	Annual Governance Statement Assertion 5	Physical documents are stored at home and locked in a cabinet, other years are stored in a locked shed in filing cabinets and backed up to memory sticks and 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? c) minuted? (Objective D)	 Yes Yes Yes	 Annual Governance Statement Assertion 1	December 2023 and finalized in January 2024 7.9 and 7.10 and separated out for the year with the precept amount. Ordinary-Meeting-January-2025.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)	Yes Yes	 Annual Governance Statement Assertion 1	Hold appropriate amount of reserves general reserves which are within the legal limits
4.3	Was the precept demand for the year under review properly minuted in full council?	Yes		
4.4	Did the council a) regularly compare budget vs spend (as detailed in the financial regulations)	 Yes		 This is reviewed and evidence has been seen on the minutes monthly Ordinary-Meeting-January-2025.pdf

	b) and evidenced in the minutes? (Objective D)	Yes	Annual Governance Statement Assertion 1	
4.5	Are any significant variances from budget reported?	Yes	Annual Governance Statement Assertion 2	This is within the financial statements given to councillors monthly for consideration

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	Recommendation to review the staff handbooks to ensure these are up to date with changes made to Employment Law Annual Governance Statement Assertion 3	Contracts are being currently reviewed
5.2	Do salaries paid agree with those approved by Council? (Objective G)	Yes	Annual Governance Statement Assertion 1	Wages are agreed by council monthly and seen on the financial list for Council Ordinary-Meeting-January-2025.pdf
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		HMRC tools are utilised by the clerk for HMRC and wages
5.4	Are Councillor's			

	allowances and expenses properly authorised & controlled, if any?	N/A	Annual Governance Statement Assertion 1	None are claimed
5.5	Pension provision – eligible employees a) offered pension scheme? b) outcome minuted?	Yes Yes	Annual Governance Statement Assertion 3	Staff are all offered but have opted out of the pension scheme
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 enrolled with NEST, but staff are opted out of the scheme Reviewed January 2025 minutes Ordinary-Meeting-January-2025.pdf

6. Year-end procedures

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
6.1	Are debtors and	Yes		Receipts and expenditures are shown on the

	creditors recorded properly on separate balance sheet if using Income & Expenditure reporting? (Objective J)		Annual Governance Statement Assertion 1	cash book ledger and reconciled monthly
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	Reviewed in May 2024 16.3 Annual-Meeting-of-the-Parish-Council-May-2024.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	Council exceeds the limit
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	May 2024 item 17.1 Annual-Meeting-of-the-Parish-Council-May-2024.pdf
6.5	Annual Statement of Accounts, section 2 of Annual Return, approved by whole	Yes		Minuted May 2024 17.2 Annual-Meeting-of-the-Parish-Council-May-2024.pdf

	council (with separate minute number from Section 1 above)?		Annual Governance Statement Assertion 3	
6.6	Are all sections of the Annual Governance & Accountability Return published on the website? (Objective L/N)	Yes	Annual Governance Statement Assertion 3	Can be found on the council website
6.7	Did council correctly provide for the exercise of public rights? (Objective M)	Yes	Annual Governance Statement Assertion 4	May 2024 minuted item 17.3 Annual-Meeting-of-the-Parish-Council-May-2024.pdf
6.8	Previous internal audit report reviewed by council and action taken where recommended?	Yes	Annual Governance Statement Assertion 7	Minuted May 2024 item 16.5 Annual-Meeting-of-the-Parish-Council-May-2024.pdf
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	Minuted March 2024 item 22 Annual-Meeting-of-the-Parish-Council-May-2024.pdf

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	Annual Governance Statement Assertion 3	All policies are published on the parish council website. Policies & Procedures | Littledean Parish Council
7.2	Is the Council a Managing Trustee?	Yes	Annual Governance Statement Assertion 9	Meeting was held in January 2025 Recreation-Ground-Meeting-Jan-25.pdf
7.3	Do trustees meet at least once a year and publish separate accounts? (Objective O)	Yes	Annual Governance Statement Assertion 9	Evidence is on the parish council website Littledean Parish Council | Serving the residents of Littledean
7.4	Website Accessibility Statement on website home page?	Yes	Annual Governance Statement Assertion 3	Evidence is viewed on the parish council website Accessibility Statement | Littledean Parish Council
7.5	Did council formally appoint Charlotte Matthews as the Internal Auditor?	Yes	Annual Governance Statement Assertion 6	Letter of appointment was received
7.6	Are registers up to date for council-owned burial	Yes		Registers are seen and are up to date and exclusive rights of Burials certificates

	grounds (if any) and purchase of Exclusive Rights of Burials certificate completed?		Annual Governance Statement Assertion 3	completed

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 published on the parish council website. The Councillors | Littledean Parish Council
8.2	List of members' a) responsibilities (Objective L) and b) interests held and published on the website?	Yes Yes	Annual Governance Statement Assertion 3	Evidence has been viewed on the council website The Councillors | Littledean Parish Council
8.3	Agendas signed			

	and displayed on website/noticeboards 3 clear days' prior to meeting? (Objective L)	Yes	Annual Governance Statement Assertion 3	Agendas are published correctly evidence is seen on the parish council website
8.4	Summons issued in proper format?	Yes	Annual Governance Statement Assertion 3	Posted on the website, notice board at least 3 days before And given to councillors at the same time by posting into letter boxes and email.