



...Soudley and Ruspidge..... PARISH 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		Evidence seen at https://www.ruspidgesoudley-pc.gov.uk/Media/PDF/Standing%20Orders%2

	b) reviewed using the most recent version? c) minuted?	Yes Yes	Annual Governance Statement Assertion 1	02023.pdf show reviewed and adopted February 2023 https://www.ruspidgesoudley-pc.gov.uk/media/Minuets/11.%20Feb%20Minuets%202023.pdf item 2.10
1.2	Have Financial Regulations been a) tailored to council? b) reviewed using the most recent version? c) minuted? (Objective B)	Yes Yes Yes	Annual Governance Statement Assertion 1	Evidence seen https://www.ruspidgesoudley-pc.gov.uk/Media/PDF/Financial%20Regulations%202023.pdf show reviewed February 2023 minuted February 2.10 https://www.ruspidgesoudley-pc.gov.uk/media/Minuets/11.%20Feb%20Minuets%202023.pdf
1.3	Does the council a) give grants? b) have a grant-awarding policy?	Yes Yes		Grant policy published on the website https://www.ruspidgesoudley-pc.gov.uk/grants evidence viewed on the council website. Grant policy minuted April 2023 item 4.11
1.4	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes	Annual Governance Statement Assertion 2 & 3	Evidenced within the Minutes
1.5	Code of conduct reviewed in the last 2/3 years?	Yes	Recommend that this be published on the council website	Evidence seen Code of conduct has been viewed

			Annual Governance Statement Assertion 3	
--	--	--	---	--

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?	No	Council does not qualify Annual Governance Statement Assertion 3	N/A
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	Cash book has been viewed and a small s137 spend has been made which is within the limit.
2.3	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	Yes	 Annual Governance Statement Assertion 1	Evidence viewed on minutes

2.4	Was Petty Cash expenditure approved, if any? (Objective F)	N/A	Debit card in use by the clerk. Clerk has authorisation for use and to withdraw cash if Petty Cash is required Annual Governance Statement Assertion 1	No petty cash seen to be in use
2.5	Is all expenditure supported by VAT invoices, if applicable? (Objective B)	Yes	Annual Governance Statement Assertion 1	Transaction list had been checked.
2.6	VAT – a) recorded in accounts b) reclaimed? (Objective B)	Yes Yes	Annual Governance Statement Assertion 1	Additional column in the cash book for VAT and all amounts are separately held. Vat reclaim has been viewed

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	Has been viewed
3.2	Copy of Risk Management policy			Policy viewed at

	a) adopted? b) reviewed annually by Council? (Objective C)	Yes Yes	Annual Governance Statement Assertion 5	WPC-Risk-Assessment-2023.pdf (woolastonparishcouncil.gov.uk)
3.3	Asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	Yes	Annual Governance Statement Assertion 5	Evidence viewed at
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	Evidence has been viewed on the website
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 has been viewed Draft-PC-Minutes-13.7.23.pdf (woolastonparishcouncil.gov.uk) Item 95/23 g
3.6	Bank reconciliations are on agenda to be considered by	Yes		Evidence seen monthly e.g. as shown PC-Minutes-11.5.23.pdf (woolastonparishcouncil.gov.uk)

	Council? (Objective I)		Annual Governance Statement Assertion 1	Item 64/23 item a.
3.7	Review of a) investments? b) bank mandates (signatories on bank accounts)? (Objective B/C)	Yes Yes	Recommend that the council agrees to more signatures on the account and removes the title of treasurer for the signatory currently on the account. Annual Governance Statement Assertion 1	The council has no investments The council has one signature other than clerk.
3.8	If bank cards in use, are proper procedures in place? (Objective B)	Yes	Debit card in use by the clerk. Clerk has authorisation for use and to withdraw cash if Petty Cash is required Annual Governance Statement Assertion 1	Financial Regulations 6.18, clerk has authorisation Debit card in use by the clerk. Clerk has authorisation for use and to withdraw cash if Petty Cash is required
3.9	Are a) physical records secure? b) electronic records backed up?	Yes	Recommendation that this be set as an overnight task once the systems are not I used. Annual Governance Statement Assertion 5	a) Locked Filing Cabinet or archived in plastic containers and filed within the office. b) Backup completed intermittently and manually by the clerk.

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	Evidence within the budget has been viewed Item was tabled for agenda in December 2023 https://www.ruspidgesoudley-pc.gov.uk/media/Agendas/08%20Agenda%20December%202023.pdf minuted item 12.9 https://www.ruspidgesoudley-pc.gov.uk/media/Agendas/08%20Agenda%20December%202023.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	Annual Governance Statement Assertion 1	Yes evidence has been viewed on the budget sheet.
4.3	Was the precept demand for the year under review properly minuted in full council?	No	Recommend that this item be tabled separately on the agenda and minuted to show that this has been reviewed by the council and considered separately to making the decision on budget.	No, I have checked the November, December, January, and February minutes and cannot find the precept request amount minuted.
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 has been viewed and considered by full council.
4.5	Are any significant			

	variances from budget reported?	Yes	Annual Governance Statement Assertion 2	Budgets are monitored frequently. Councillors do checks monthly to ensure financial compliance
--	---------------------------------	-----	---	--

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	Recommend that the council review the contract of employment and amend where necessary due to changes in legislation to ensure compliance Annual Governance Statement Assertion 3	Evidence has been viewed
5.2	Do salaries paid agree with those approved by Council? (Objective G)	Yes	Annual Governance Statement Assertion 1	Evidence is viewed as shown within the payments schedule for the months Council have also agreed pay scale for clerk 14 th March 2023 3.1.
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		Evidence has been viewed HMRC sheet seen.
5.4	Are Councillor's allowances and expenses properly authorised &	N/A	Annual Governance Statement Assertion 1	No councillors expenses are paid

	controlled, if any?			
5.5	Pension provision – eligible employees a) offered pension scheme? b) outcome minuted?	Yes Yes	Annual Governance Statement Assertion 3	NEST statement has been viewed
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	Originally agreed Oct 2021 and will be on Auto renew in October 2024

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	N/A		Receipts and Payments ledger utilised

	separate balance sheet if using Income & Expenditure 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 on the agenda and within the minutes that this item is considered.
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 at https://www.ruspidgesoudley-pc.gov.uk/media/AGAR%20Reports/AGAR%2022-23%20Section's%201%20&%202.pdf
6.5	Annual Statement of Accounts, section 2 of Annual Return, approved by whole council (with separate minute	Yes		Evidence seen at https://www.ruspidgesoudley-pc.gov.uk/media/AGAR%20Reports/AGAR%2022-23%20Section's%201%20&%202.pdf

	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)	No	Recommend that are sections are published on the council website Annual Governance Statement Assertion 3	Parts 1 and 2 are on the website
6.7	Did council correctly provide for the exercise of public rights? (Objective M)	Yes	Annual Governance Statement Assertion 4	Evidence seen published on the council website https://www.ruspidgesoudley-pc.gov.uk/media/AGAR%20Reports/Audit%20Report%20Avaliable%20For%20Inspection%202022-23.pdf
6.8	Previous internal audit report reviewed by council and action taken where recommended?	Yes	Annual Governance Statement Assertion 7	Minuted that the Auditor reports are read and actioned where necessary. – no actions can be seen from last years reports.
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	Council last year failed to tick a box. Clerk is aware and will ensure that this is completed Evidenced- conversation with the clerk.

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	Evidence is on the Website https://www.ruspidgesoudley-pc.gov.uk/Media/Council%20Documents/Policies/GDPR%20Cllrs.%20Staff%20Contractors%20Privacy%20Notice.pdf
7.2	Is the Council a Managing Trustee?	Yes	Recommend that a separate heading on the Parish Council website is included for the purpose of the trust Annual Governance Statement Assertion 9	information is published within the council minutes and agendas. This information should be held separately, and the meetings do not form part of the Parish Council one.
7.3	Do trustees meet at least once a year and publish separate accounts? (Objective O)	No	Recommend that this be published on the Councils website under the charity Headings Annual Governance Statement Assertion 9	Nothing published on the Council website
7.4	Website Accessibility Statement on website home page?	Yes	Annual Governance Statement Assertion 3	Evidence seen at https://www.ruspidgesoudley-pc.gov.uk/
7.5	Did council formally appoint GAPTC as the Internal Auditor?	Yes	Annual Governance Statement Assertion 6	Minutes viewed – and reviewed form sent to GAPTC

7.6	Are registers up to date for council-owned burial grounds (if any) and purchase of Exclusive Rights of Burials certificate completed?	N/A	Annual Governance Statement Assertion 3	Council is not a burial authority.
-----	---	-----	---	------------------------------------

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	Items seen on the agenda. Agendas and minutes reviewed as part of this audit.
8.2	List of members' a) responsibilities (Objective L) and	Yes		Evidence has been viewed on the council website.

	b) interests held and published on the website?		Annual Governance Statement Assertion 3	https://www.ruspidgesoudley-pc.gov.uk/councillors
8.3	Agendas signed and displayed on website/noticeboards 3 clear days' prior to meeting? (Objective L)	Yes	Annual Governance Statement Assertion 3	Agendas and notices have been seen posted on the website and noticeboard.
8.4	Summons issued in proper format?	Yes	Annual Governance Statement Assertion 3	Summons has been seen as part of this audit and reviewed