…Taynton. 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? b) reviewed using	Yes Yes	Recommend that this be placed on the May agenda annually and reviewed as per standing orders	Council updated policy in October 2022 Minuted item 12 https://tayntonparishcouncil.org.uk/wp-content/uploads/2024/06/Taynton-Parish-

	the most recent version? c) minuted?	 Yes	Annual Governance Statement Assertion 1	Standing-Orders-2024.pdf
1.2	Have Financial Regulations been a) tailored to council? b) reviewed using the most recent version? c) minuted? (Objective B)	No Yes Yes	Recommend that this be reviewed and amended where necessary for the council Annual Governance Statement Assertion 1	Policy is uploaded with no alterations made
1.3	Does the council a) give grants? b) have a grant-awarding policy?	 Yes Yes		Grant policy viewed.
1.4	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes	Annual Governance Statement Assertion 2 & 3	Quotes viewed
1.5	Code of conduct reviewed in the last 2/3 years?		Annual Governance Statement Assertion 3	Evidence of the policy viewed https://tayntonparishcouncil.org.uk/wp-content/uploads/2017/03/Taynton-Parish-Council-Code-of-Conduct.pdf policy shows 2017 on copy on website

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	Annual Governance Statement Assertion 3	Council does not meet the requirements
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	Recommend that On the cash book please list the powers that you are using for the payments being made Annual Governance Statement Assertion 1 & 3	Budget has been viewed and is within the necessary limits
2.3	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	No	Annual Governance Statement Assertion 1	Council does not have standing orders or direct debits
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	Recommend that the council reclaim the VAT on any purchases with this tax following link gives the guidance on registration and applications https://www.gov.uk/guidance/claim-a-vat-refund-as-an-organisation-not-registered-for-vat Annual Governance Statement Assertion 1	Council has not claimed VAT
2.6	VAT – a) recorded in accounts b) reclaimed? (Objective B)	No No	See recommendation above and to have an additional VAT column in the cash book. Annual Governance Statement Assertion 1	Cash book viewed and there is no VAT column

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	Cash book has been viewed and can see the payment for insurance has been made
3.2	Copy of Risk Management policy			Have viewed the minutes and can find no

	a) adopted? b) reviewed annually by Council? (Objective C)	No No	Recommend that this be completed as soon as practicable Annual Governance Statement Assertion 5	evidence of this policy being reviewed or adopted
3.3	Asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	No No	Recommend that this be completed as soon as practicable Annual Governance Statement Assertion 5	Minutes have been viewed and no asset review has been completed and no register is published on the council website
3.4	Evidence that assets a) have been inspected for risk? b) reported in minutes? c) any actions undertaken? (Objective C)	No No No	Recommend that this be completed as soon as practicable Annual Governance Statement Assertion 5	Minutes have been viewed and no asset review has been completed and no register is published on the council 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	Conversation with clerk evidenced the following • Bank account payments require a parish Councillor to approve my payments for online payment and cheques to be signed by two people. • Scheme of Delegation adopted for some areas of processes.

				• Three quotes for work over £500. • Staff and Councillor training. • Supporting documentation i.e. invoices, reports and a Councillor to sign off payments and proposed payments.
3.6	Bank reconciliations are on agenda to be considered by Council? (Objective I)	Yes	Annual Governance Statement Assertion 1	Evidence viewed on the minutes https://tayntonparishcouncil.org.uk/wp-content/uploads/2024/02/March-2023.pdf item 9.2
3.7	Review of a) investments? b) bank mandates (signatories on bank accounts)? (Objective B/C)	N/A	Annual Governance Statement Assertion 1	No investments are held
3.8	If bank cards in use, are proper procedures in place? (Objective B)	Yes	Annual Governance Statement Assertion 1	Bank card is in use and used correctly
3.9	Are a) physical records secure? b) electronic records backed up?	Yes Yes	Annual Governance Statement Assertion 5	Physical documents are in a locked cabinet at my home address. Electronic documents are on a laptop backed up by iCloud.

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 of budget reviewed https://tayntonparishcouncil.org.uk/wp-content/uploads/2024/02/January-2023.pdf item 12
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	Recommend that this be separated out on the minutes from the rest of the budget information Annual Governance Statement Assertion 1	Minutes reviewed https://tayntonparishcouncil.org.uk/wp-content/uploads/2024/02/January-2023.pdf item 12 shows minuted reserves
4.3	Was the precept demand for the year under review properly minuted in full council?	Yes	Recommend that this be separated out on the minutes from the rest of the budget information	Minutes reviewed https://tayntonparishcouncil.org.uk/wp-content/uploads/2024/02/January-2023.pdf item 12 shows minuted precept being requested
4.4	Did the council a) regularly compare budget vs spend (as detailed in the financial regulations)	Yes		Evidence viewed in the minutes that finance reports are approved Minutes reviewed https://tayntonparishcouncil.org.uk/wp-content/uploads/2024/02/January-2023.pdf

	b) and evidenced in the minutes? (Objective D)	Yes	Annual Governance Statement Assertion 1	item 9 (iii)
4.5	Are any significant variances from budget reported?	Yes	Annual Governance Statement Assertion 2	Evidence of the variation statement has been viewed

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	Evidence has been viewed
5.2	Do salaries paid agree with those approved by Council? (Objective G)	Yes	Annual Governance Statement Assertion 1	Evidence has been viewed
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		Council contracts the payroll to a contracting company
5.4	Are Councillor's allowances and expenses properly	N/A		No councillor expenses have been claimed or paid

	authorised & controlled, if any?		Annual Governance Statement Assertion 1	
5.5	Pension provision – eligible employees a) offered pension scheme? b) outcome minuted?	Yes	Annual Governance Statement Assertion 3	Staff member has opted out of the pension offered
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	Recommend that this be reviewed and minuted appropriately every three years as per compliance regulations Annual Governance Statement Assertion 3	Council has completed this previously

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	Yes		Income and expenditure sheets are utilised for

	properly on separate balance sheet if using Income & Expenditure reporting? (Objective J)		Annual Governance Statement Assertion 1	the accounting purposes
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 viewed https://tayntonparishcouncil.org.uk/wp-content/uploads/2023/07/Draft-Minutes-Annual-Meeting-of-The-Parish-Council-June-2023.pdf item 9.3 a)
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)	No	Recommend that this be added as a separate item on the agenda and that the minute reference on the form and the minutes correlate Annual Governance Statement Assertion 1	Minutes have been reviewed the minute on the exemption notice states 15th June 9.3 c) But the minutes show something different
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 viewed on form that this item was minuted 15th June 9 9.3 c)
6.5	Annual Statement of Accounts, section 2 of Annual Return,	Yes		Evidence viewed on form that this item was minuted 15th June 9 9.3 c)

	approved by whole 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	All forms are viewed on the council website https://tayntonparishcouncil.org.uk/wp-content/uploads/2023/06/Taynton-AGAR-Certification-of-Exemption-2022-23.pdf
6.7	Did council correctly provide for the exercise of public rights? (Objective M)	Yes	Annual Governance Statement Assertion 4	Certificate has been viewed https://tayntonparishcouncil.org.uk/wp-content/uploads/2023/06/Exercise-of-public-rights-2022-23.pdf
6.8	Previous internal audit report reviewed by council and action taken where recommended?	Yes	Annual Governance Statement Assertion 7	Evidence viewed # https://tayntonparishcouncil.org.uk/wp-content/uploads/2023/07/Draft-Minutes-Annual-Meeting-of-The-Parish-Council-June-2023.pdf
6.9	Previous external audit report (for councils with turnover over £25,000) reviewed by council and action taken where recommended?	N/A	Annual Governance Statement Assertion 7	Council does not meet this threshold

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?	No	Recommend that to ensure that the council are compliant they review and adopt necessary policies and publish on the council website Annual Governance Statement Assertion 3	There are no policies for this on the council website
7.2	Is the Council a Managing Trustee?	Yes	Annual Governance Statement Assertion 9	Council are Trustees
7.3	Do trustees meet at least once a year and publish separate accounts? (Objective O)	Unsure	Recommend that the council adds a tab on the council website for the trust that they manage and add the necessary paperwork to ensure compliance and transparency Annual Governance Statement Assertion 9	There are no minutes or agendas and financial information published on the website
7.4	Website Accessibility Statement on website home page?	Yes	Annual Governance Statement Assertion 3	Evidence viewed https://tayntonparishcouncil.org.uk/privacy-policy/
7.5	Did council formally appoint GAPTC as the Internal Auditor?	Yes	Annual Governance Statement Assertion 6	Original auditor fell ill, GAPTC stepped in to complete the necessary audit
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 No	Recommend that the uploaded minuted are initialled on each page Annual Governance Statement Assertion 3	Evidence has been viewed on the minutes https://tayntonparishcouncil.org.uk/wp-content/uploads/2024/02/March-2023.pdf item 5
8.2	List of members' a) responsibilities (Objective L) and b) interests held	Yes Yes		Council has included the link to the District council website with the registration of interest forms viewed

	and published on the website?		Annual Governance Statement Assertion 3	
8.3	Agendas signed and displayed on website/noticeboards 3 clear days' prior to meeting? (Objective L)	Unsure	Recommend that agendas are published on the council website and are left for the purposes of compliance Annual Governance Statement Assertion 3	https://tayntonparishcouncil.org.uk/wp-content/uploads/2023/07/Draft-Minutes-Annual-Meeting-of-The-Parish-Council-June-2023.pdf minutes of June show that council held annual meeting in June instead of May
8.4	Summons issued in proper format?	Unsure	Recommend that the agendas be posted on the council website Annual Governance Statement Assertion 3	No agendas are posted on the website