



**Pauntley Parish Council**  
**Internal auditor's report for the year ended 31 March 2025**  
**Name of Auditor: Emma Bennett**

**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. Governance and Policies**

<b>Ref</b>	<b>Test</b>	<b>Yes, No or N/A</b>	<b>Evidence</b>	<b>Internal Auditor's comments/recommendations</b>	<b>Has Council complied with relevant AGS assertion? Yes/No</b>
1	Have Financial Regulations been a) tailored to	A – yes	Minutes 10.06.2024 (5A) Website checked.		Assertion 1 YES

	council? b) reviewed using the most recent version? c) minuted? (Objective B)	B – yes C - yes			
2	Have Standing Orders been a) tailored to council? b) reviewed using the most recent version? c) minuted?	A – yes B – yes C - yes	Minutes 07.05.2024 (10c) Website checked		Assertion 1 YES
3	Code of conduct reviewed in the last 2/3 years?	Yes	Minutes 07.05.2024 (10a) Website checked		Assertion 3 YES

## 2. Finance and Accounting

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
4	Bank reconciliations are considered by Council? (Objective I)	Yes	Every month – see minutes Bank reconciliation reports provided		Assertion 2 YES
5	VAT claims have been submitted and are up to date (objective E)	Yes	Report provided. Considered by Council see minute10.06.2024 (8b)		Assertion 1 YES

6	S137 a) is there a separate account for payments? b) are totals within statutory limits? (objective A)	Not applicable		Council have adopted General Power of Competence	Assertions 1&3 Not applicable
7	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	Yes	Reviewed by Council 07.05.2024 (11/14n)		Assertion 2 YES
8	Cashbook provided and random sample checked. Give details at Annex A.	Yes			Assertion 2 YES
9	Internal controls a) policy in place? b) evidence checks took place as per Council's Fin Regs/Standing Orders (Objective B)	a) Yes b) Yes	Financial Controls & Risk Assessment Policy checked. See minutes 9.12.2024 (9a) Signed Internal Control check provided.		Assertion 2 YES
10	Was budget for 24-25 a) prepared? b) adopted by Full Council? c) Were the earmarked reserves identified?	a) Yes b) Yes c) Yes d) Yes e) Yes	Copy budget provided. See minutes 11.12.2023(7b)		Assertion1 YES

	d) Were the general reserves reasonable? e) Was precept calculated and approved? (Objective D)				
11	Were end of year accounting statements a) prepared? b) match cashbook? c) supported by report?	a) Yes b) Yes c) Yes	Acc Statements checked. See minute 15.04.2024 (7b)		Assertion 6 YES
12	Did the council periodically compare budget vs spend (as detailed in the FRs)? (Objective D)	Yes	See minutes for 15.04.2024, 12.08.2024, 09.12.2024, 10.02.2025.  Budget v Actuals Reports provided for July 2024 and January 2025 as sample check.		Assertion 1 YES
13	Was Petty Cash expenditure a) Approved? b) supported by receipts? c) VAT accounted for? (Objective F)	Not applicable		The Council does not hold petty cash.	Assertion 1 YES
14	Was Insurance policy reviewed to ensure still fit for	A) Yes	See minutes 10.06.2024 (14/8d)		Assertion 5 YES

	purpose? (Objective C)		Policy schedule provided.		
	<i>Note Councils have not been asked to submit any information on burials. Auditor to check sample if appropriate.</i>	N/A			

### 3. Payroll and Employment

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
15	Do all staff have a NALC contract of employment? Copy seen by auditor? <i>Note to auditor checklist asks for 'clerical'. Use judgement if this is not appropriate</i>	Yes	Copy contract for Clerk provided.		Assertion 3 YES
16	Has Council's PAYE / NIC been properly dealt with	Yes	P32 report provided.		Assertion 3 YES

	(including year-end procedures)? P32 seen (if relevant)? (Objective G)				
16a	<i>Note to auditor. Councils not required to provide evidence but check that Council has met pension obligations</i>	Yes	Employee member of NEST pension scheme.		Assertion 2 YES

#### 4. Transparency and Public Rights

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
17	Are all sections of the 23/24 AGAR published on the website? (Objective L/N)	Yes	Website checked		Assertion 3 YES
18	Did council correctly provide for the exercise of public rights? (Objective M)	Yes	Website checked		Assertion 4 YES

19	23/24 internal (and if relevant external) audit report/s reviewed by council and action taken where recommended? If relevant is exemption from external audit form on web site and correctly minuted?	Yes	Internal Audit report received at Council see minute 07.05.2024 (14b)  External Report – not applicable. Exemption on website. See minute 07.05.2024 (14e).		Assertion 7 YES
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#### 5. Additional information – if relevant

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
20	Has the General Power of Competence been adopted?	Yes	see minute 07.05.2024 (5)		Assertion 3 YES
21	Have assets a) been inspected for risk? b) any actions undertaken and recorded? (Objective C)	Yes  Yes	See minute 07.05.2024 (13 a&b)	Processes for asset checking will be strengthened by Council/Finance Committee. See minute.	Assertion 5 YES
22	Is asset register				Assertion 5

	a) reviewed regularly? (Objective H) b) published on website? (Objective L)	a) Yes b) Yes c) Yes	See minute 07.05.2024 (13 a & b)  Checked and published on website		YES
23	Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	a) Yes b) Yes c) Yes	See minute 07.05.2024 (10e)  Checked and published on website.		Assertion 5 YES
24	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes			Assertion 2 YES
25	Is the Council a Managing Trustee? a)charity name b)charity number c) Copy of 23/24 AGM minutes seen (Objective O)	Yes  a) Pauntley Village Hall b) 301598 c) Minutes of 15.05.2023 provided			Assertion 9 YES

## Annex

## PAUNTLEY PARISH Council

## Expenditure

Ref no	Amount	Payee	Date of minute where expenditure originally approved	Date of approval of payment in Minutes	Payment date	Two signatures on cheque stub/two cllr authorisers for internet banking? Invoices initialled by signatories?	VAT	Power to spend? Yes or No	S.137?	Comments
	35.00	ICO	07.05.24  (schedule of regular payments)	09.12.24	08.11.24  Direct Debit	N/A Direct Debit	No	Yes	N/A	Checked
	618.00	Imperative Training	14.10.24	09.12.24	21.11.24	Yes	Yes	Yes	N/A	Checked
	45.00	GAPTC	10.06.24	10.06.24	12.06.24	Yes	No	Yes	N/A	Checked
	198.90	Quoakle	10.06.24	10.06.24	12.06.24	Yes	Yes	Yes	N/A	Checked
	27.89	clerk expenses	07.05.24	07.05.24	13.05.24	Yes	Yes	Yes	N/A	Checked

## Income

<b>Name on invoice/name of payee</b>	<b>Amount</b>	<b>Banked?</b> Bank Statement (month)	<b>Where is receipt minuted?</b>	<b>Comments</b>
HMRC PVH VAT claim	324.29	Received by bacs from HMRC October 2024	Yes 09.12.24	Checked
Donation defib cabinet	250.00	Bacs to account in November 2024	Yes 09.12.24 Also mentioned as receipt pending 14.10.24	Checked