



PAUNTLEY PARISH COUNCIL
Internal auditor's report for the year ended 31 March 2026
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

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
1	Have Financial Regulations been a) tailored to	Yes	FRs tailored & on Website	-	Assertion 1 YES

	council? b) reviewed using the most recent version? c) minuted? (Objective B)		Council Minute 12.05.2026 minute 11C refers. See https://pauntnleyparishcouncil.gov.uk/financial-regulations/		
2	Have Standing Orders been a) tailored to council? b) reviewed using the most recent version? c) minuted?		SOs tailored & on website Council minute 12.05.2026 minute 11B refers. See https://pauntnleyparishcouncil.gov.uk/standing-orders/	-	Assertion 1 YES
3	Code of conduct reviewed in the last 2/3 years?		Council Minute 12.05.2026 minute 11A refers See https://pauntnleyparishcouncil.gov.uk/councillor-code-of-conduct/	-	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	Yes see minutes. Bank Reconciliations for Mar25, Jun25, Aug25 &	-	Assertion 2 YES

			Dec25 seen.		
5	VAT claims have been submitted and are up to date (objective E)	YES	Submission dated 3.6.2025 provided. Claims submitted annually.	-	Assertion 1 YES
6	S137 a) is there a separate account for payments? b) are totals within statutory limits? (objective A)	Not applicable	General Power of Competence adopted.		Assertions 1&3 YES
7	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	YES	Minute 12.05.2026 item 16J refers.	-	Assertion 2 YES
8	Cashbook provided and random sample checked. Give details at Annex A.	YES	YES – SEE ANNEX A	-	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	Internal Control covered within Financial Controls and Risk Assessment Policy. See https://pauntleyparishcouncil.gov.uk/wp-content/uploads/2026/03/Financial-Controls-and-Risk-Assessment.pdf Evidence of Internal Check provided (see report dated		Assertion 2 YES

			6.11.2025)		
10	Was budget for 25-26 a) prepared? b) adopted by Full Council? c) Were the earmarked reserves identified? d) Were the general reserves reasonable? f) Was precept calculated and approved? (Objective D)	A- YES B- YES C- YES D- YES F - YES	Budget seen. Minute 9.12.2024 item 9c refers.	-	Assertion1 YES
11	Were end of year accounting statements a)prepared? b)match cashbook? c)supported by report?	Yes A – yes B – yes C – yes	24/25 EOY accounts seen	-	Assertion 6 YES
12	Did the council periodically compare budget vs spend (as detailed in the FRs)? (Objective D)	YES	See minutes for 14 July 2025 and 12January 2026.	-	Assertion 1 YES
13	Was Petty Cash expenditure a) Approved? b) supported by receipts? c) VAT accounted for?	Not applicable	Not applicable.	Not applicable.	Assertion1 NOT APPLICABLE

	(Objective F)				
14	Was Insurance policy reviewed to ensure still fit for purpose? (Objective C)	YES	Reviewed Annual Parish Meeting 12.05.2025 minute 16F. Zurich Policy provided to 31/05/2026.		Assertion 5 YES
	<i>Note Councils have not been asked to submit any information on burials. Auditor to check sample if appropriate.</i>		-	-	-

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	Contract for employee "RF" provided.		Assertion 3 YES
16	Has Council's				Assertion 3

	PAYE / NIC been properly dealt with (including year-end procedures)? P32 seen (if relevant)? (Objective G)	YES	Dec25 report provided. Payment to HMRC made 23.01.2026.		YES
16a	<i>Note to auditor. Councils not required to provide evidence but check that Council has met pension obligations</i>	Not applicable	Employee has opted out.		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 24/25 AGAR published on the website? (Objective L/N)	YES	Website checked. All sections present.	-	Assertion 3 YES
18	Did council correctly provide for the exercise of public	YES	Website, Minutes & Public Rights Notice published	-	Assertion 4 YES

	rights? (Objective M)				
19	24/25 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 & External reports discussed at Council 9 June 2025 item 4. Clean opinion - No actions required. Exemption form is on website and minuted at Council 9 June 2025 item 4.	-	Assertion 7 YES

5. Digital and Data Compliance, IT Controls and Data Management

20	Does the Council use a Gov.uk Domain and email addresses? The Council uses at least one generic email address hosted on a council-owned domain e.g clerk@abc.parishcouncil.gov.uk <ul style="list-style-type: none"> • Yes • No Note: There is no legal	YES	Councillors and staff have email addresses hosted on ..@pauntleyparishcouncil.gov.uk	-	Assertion 10 YES
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	requirement for this to be a .gov.uk address yet, though that is recommended as best practice, a .org.uk address is also acceptable. It's the .co.uk, and .com addresses that are not acceptable				
	<p>The Council's website meets the Public Sector Bodies (Website and Mobile Applications) Accessibility Regulations 2018 Rights and the Web Content Accessibility Guidelines (WCAG) 2.2 AA</p> <ul style="list-style-type: none"> • Yes • Partially • No <p>Provision of a link to Council published Accessibility Statement and Publication Scheme</p>	YES	<p>This website is compliant with the Web Content Accessibility Guidelines version 2.2 AA standard.</p> <p><i>Accessibility - See https://pauntonparishcouncil.gov.uk/accessibility-statement/</i></p>		YES
20a	The council has adopted a formal IT Policy covering secure and lawful use of IT systems and Data Protection Policy	YES	<p>Website, Policy & minutes</p> <p>Current Data Protection Policy and IT Policy in place. See https://pauntonparishcouncil.gov.uk/general-policies/</p>	-	Assertion 10 YES

<p>Note to Auditor:</p> <p><i>If no to any of above, can Council show they are aware of their responsibilities and are working towards complying with Assertion 10 requirements in full? (See IA (Jan. 26) Associated Briefing Notes)</i></p>	<p><i>Not applicable</i></p>		<p>Assertion 10 Not applicable</p>
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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
21	Has the General Power of Competence been adopted?	Yes	Approved by Council 12.05.2025 item 07/5. See https://pauntleyparishcouncil.gov.uk/wp-content/uploads/2025/10/Approved-minutes-Parish-Council-Annual-Meeting-12.05.25.pdf		Assertion 3 YES
22	Have assets a) been inspected for risk? b) any actions undertaken and	Yes Yes on report	Report provided. Asset review undertaken. See minute 12 May 2025 https://pauntleyparishcouncil.gov.uk/wp-content/uploads/2025/10/Approved-minutes-Parish-Council-Annual-Meeting-12.05.25.pdf		Assertion 5 YES

	recorded? (Objective C)		gov.uk/wp-content/uploads/2025/10/Approved-minutes-Parish-Council-Annual-Meeting-12.05.25.pdf		
23	Is asset register a) Regularly reviewed (objective H) b) published on website? (Objective L)	YES YES	Asset register reviewed annually see https://pauntparishcouncil.gov.uk/wp-content/uploads/2025/10/Approved-minutes-Parish-Council-Annual-Meeting-12.05.25.pdf and minuted that assets reviewed and issues reported where necessary. Asset register provided on website dated 31 March 2025. See https://pauntparishcouncil.gov.uk/wp-content/uploads/2026/03/PP-C-Asset-Register-31.3.2025.pdf		Assertion 5 YES
24	Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	YES YES	Policy adopted - last reviewed 12.05.2025. On website see https://pauntparishcouncil.gov.uk/wp-content/uploads/2025/10/Approved-minutes-Parish-Council-Annual-Meeting-12.05.25.pdf		Assertion 5 YES

			gov.uk/wp-content/uploads/2025/10/Risk-Management.pdf		
25	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	YES	Yes.	-	Assertion 2 YES
26	Is the Council a Managing Trustee? a)charity name b)charity number c) Copy of latest AGM minutes seen (Objective O)	YES	Pauntley Village Hall. Number 301598. Copy of AMG minutes 12.05.2025 provided.	-	Assertion 9 YES

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
	Auditor to complete	Auditor to complete	Clerk to complete	Clerk to complete	Clerk to complete	Clerk to complete	Clerk to complete	Clerk to complete	Clerk to complete	Auditor to complete
	61.69	Clerk – ink and chair	14.04.25 03/6h	14.04.25	16.04.25	Two authorised internet banking	10.28	GPofC yes	N/A	Checked
	24.71	Clerk – printer ink	14.07.25 13/9e	14.07.25 ratified	02.06.25	Two authorised internet banking	4.12	GPofC yes	N/A	Checked
	45.00	GAPTC	14.04.25 04/10a	14.07.25	16.07.25	Two authorised internet banking	No	GPofC yes	N/A	Checked
	300	Adrian Hope	10.11.25 22/9b 12.01.26 25/9	12.01.26	14.01.26	Two authorised internet banking	50.00	GPofC yes	N/A	Checked
	117	PVH	12.01.26 25/10e	12.01.26	14.01.26	Two authorised internet banking	No	GPofC yes	N/A	Checked

	66.91	Clerk – Microsoft Licence	12.01.26 25/8c	09.03.26 28/10c	11.03.26	Two authorised internet banking	11.17	GPofC yes	N/A	Checked
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Income

Name on invoice/name of payee	Amount	Banked?	Where is receipt minuted?	Comments
Auditor to complete	Auditor to complete	Bank Statement (month) Clerk to complete	Yes or No	Auditor to complete
VH Accounts	7.00 – donation leftover food APM	April 2025	09/16p 12.05.25 Ratified	Checked
Councillor	4.00 - donation leftover food APM	April 2025	09/16p 12.05.25 Ratified	Checked
Councillor	10.5 - donation leftover food APM	May 2025	09/16p 12.05.25 ratified	Checked
Community First	27.84	July 2025	19/9f 08.09.25	Checked