



**STOKE ORCHARD & TREDINGTON PARISH COUNCIL**  
**Internal Auditor's report for the year ended 31 March 2024**  
**Name of Auditor: Chris Haine, CEO, GAPTC**

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 the most recent version?	a) Yes b) Yes c) Yes	Annual Governance Statement Assertion 1	<b>Adopted at Annual Meeting: 16 May 23 (Item 14a)</b>

	c) minuted?			
1.2	Have Financial Regulations been a) tailored to council? b) reviewed using the most recent version? c) minuted? (Objective B)	a) Yes b) Yes c) Yes	Annual Governance Statement Assertion 1	<b>Adopted at Annual Meeting: 16 May 23 (Item 14b)</b>
1.3	Does the council a) give grants? b) have a grant-awarding policy?	a) Yes b) Yes		<b>Grant agreed Council minutes, Item 17, 16/5/23</b>  <b>Grant Policy adopted at 4 April 23, Item 12, 4 /4/23 Full Council minutes</b>
1.4	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes	JB Extra  Annual Governance Statement Assertion 2 & 3	<b>Good evidence of Tender Process, in accordance with Finance Regs. Quotes received, considered, agreed, and progressing, through Council minutes, and recorded in minutes</b>
1.5	Code of conduct reviewed in the last 2/3 years?	Yes	Annual Governance Statement Assertion 3	<b>Adopted at Council Meeting (16 May 23, Item 13A)</b>

## 2. Finance

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
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2.1	Has the General Power of Competence been adopted (e.g. a minute reference), if Council qualifies?	Yes	Annual Governance Statement Assertion 3	<b>Adopted, and agreed, following confirmation by the Clerk, at 16 May 23, Item 11 (Annual Meeting) Council Minutes 'as set out in Localism Act 2011'</b>
2.2	S137 a) is there a separate account for payments? b) are totals within statutory limits? (for Council's that do not hold General Power of Competence)	N/A	Council has adopted the General Power of Competence, no payments made under Section 137  Annual Governance Statement Assertion 1 & 3	<b>Not Applicable</b>
2.3	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)		Annual Governance Statement Assertion 1	<b>Agreed. Council Minutes, 6/2/24, Item 11</b>
2.4	Was Petty Cash expenditure approved, if any? (Objective F)	N/A	Annual Governance Statement Assertion 1	<b>No Petty Cash</b>
2.5	Is all expenditure supported by VAT invoices, if applicable? (Objective B)	Yes	Annual Governance Statement Assertion 1	<b>Evidenced, with Clerk showing me Scribe (Financial System) Transactions</b>

2.6	VAT – a) recorded in accounts b) reclaimed? (Objective B)	a) Yes b) Yes	Annual Governance Statement Assertion 1	Evidenced Form 126 submitted, and claimed Annually: £4119.37 refund evidenced, as amount in 126 Claim
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### 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)	a) Yes b) Yes	Annual Governance Statement Assertion 5  Not good practice for agreements between meetings by email, amongst Members	<b>Insurance in Place with Zurich, although Cover Reviewed is referred to in 16 May 23, Item 12 c Council Minutes, with recommendation 'for updated quotes to be circulated via email, for a decision and payment to be made'.</b>  <b>Formally agreed Council Minutes, Item 7, 13/6/23</b>  <b>Payment of £2441.67 to Zurich, noted, and approved in 13 June 23 Council minutes, at Item 10 a</b>
3.2	Copy of Risk Management policy a) adopted? b) reviewed annually by Council?	a) Yes b) Yes	Annual Governance Statement Assertion 5	<b>Adoption evidenced, and reviewed annually</b>  <b>Asset Management Plan noted in 4/4/24 Council Minutes, with further review 8/5/24, Item 12h</b>

	(Objective C)			
3.3	Asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	a) Yes b) Yes		<b>Approved, and adopted at 13 June 23, Item 10c Council meeting</b>  <b>Updated Asset Register reviewed, 16/5/24 Council minutes, Item14e</b>
3.4	Evidence that assets a) have been inspected for risk? b) reported in minutes? c) any actions undertaken? (Objective C)	a) Yes b) Yes c) Yes	Annual Governance Statement Assertion 5	<b>Playground inspection noted at 5 Sept. 23, Item 15 Council minutes</b>  <b>Recommended works agreed to be progressed with playground equipment company</b>  <b>Asset Register Actions agreed, Council Minutes, Item 14c, 16/5/23 Item 10e</b>  <b>Updated Asset Register approved, council Minutes</b>
3.5	Evidence that internal controls a) take place? b) are documented? c) minuted? as per Council's Financial Regulations/Standing Orders (Objective B)	a) Yes b) Yes c) No	Annual Governance Statement Assertion 2	<b>Internal Controls Report received, and noted at 5 Dec. 23, Item 10e, Council minutes</b>
3.6	Bank reconciliations are on agenda to be considered by Council?	Yes		<b>Bank Reconciliation noted, example evidence at 5 Dec. 23, Item 10b Minutes of Council meeting</b>

	(Objective I)		Annual Governance Statement Assertion 1	
3.7	Review of a) investments? b) bank mandates (signatories on bank accounts)? (Objective B/C)	a) Yes b) Yes	Annual Governance Statement Assertion 1	<p><b>Finance Committee regularly reviews, and reports to Full Council meetings, alongside monthly Finance reports, and as part of Budget monitoring</b></p> <p><b>Bank Signatories discussed, and a 3<sup>rd</sup> Councillor is to be added to Signatory Mandate, to cover risk.</b></p> <p><b>Through discussion with Clerk, this has been recognised, as necessary; to be progressed, through agreement at Council meeting, and then recorded in minutes.</b></p>
3.8	If bank cards in use, are proper procedures in place? (Objective B)	Yes	Annual Governance Statement Assertion 1	<p><b>No current card process, but being actively considered, and proposed to progress, and secure</b></p>
3.9	Are a) physical records secure? b) electronic records backed up?	a) Yes b) Yes	Annual Governance Statement Assertion 5	<p><b>Records in secure cabinet, within locked office, and also Clerk has secured, locked cabinet at home (as home-based Clerk)</b></p>

#### 4. Budgetary controls

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
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4.1	Was a budget properly for the year under review a) prepared? b) adopted? c) minuted? (Objective D)	a) Yes b) Yes c) Yes	Annual Governance Statement Assertion 1	<b>Draft Budget referenced at 5 Dec. 23, Item 10c Council meeting, approved at Council meeting, 23/01/23</b>
4.2	a) Were the earmarked objectives of the reserves identified in the budget, if any? b) Were the general reserves reasonable? (Objective D)	a) Yes b) Yes	Recommendation to consider a Reserves' Policy Annual Governance Statement Assertion 1	<b>Reserves reviewed, agreed, Council Minutes, 6/2/24, noted amounts, as reasonable</b>
4.3	Was the precept demand for the year under review properly minuted in full council?	Yes Yes	Receipt noted from Tewkesbury BC	<b>Draft Budget / Precept referenced at 5 Dec. 23, Item 10c Council meeting, Precept approved at Council meeting, 23/01/23</b>  <b>Item 12a, Council Minutes 16/5/23, notes discussion, and receipt of Precept from Tewkesbury Borough Council (TBC)</b>
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	<b>Investments considered, and regularly monitoring of Budget, through Finance Committee reporting to Council, alongside monthly Finance monitoring, and reconciliation reports</b>  <b>Council minutes, Item 12d, 16/5/23</b>
4.5	Are any significant	Yes		<b>See above</b>

variances from budget reported?	Annual Governance Statement Assertion 2
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## 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	<b>Yes, Contracts checked and seen</b>
5.2	Do salaries paid agree with those approved by Council? (Objective G)	Yes	Annual Governance Statement Assertion 1	<b>Yes, checked against Payslips (Feb. 24), and Contracts</b>
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)	a) Yes b) Yes		<b>Yes, PAYE/NIC Confirmed</b>  <b>End of Year data evidence</b>
5.4	Are Councillor's allowances and expenses properly authorised & controlled, if any?	No	Annual Governance Statement Assertion 1  Recommendation to consider Expenses Policy	<b>Allowances not applied</b>  <b>Expenses discussed, and to see recommendation</b>



5.5	Pension provision – eligible employees a) offered pension scheme? b) outcome minuted?	a) Yes b) Yes	Annual Governance Statement Assertion 3	<b>Yes, evidenced within Contracts, and documented</b>  <b>Discussed with Clerk, and confirmed status</b>  <b>Minutes, pre-date this year, but pension outcomes evidenced through Contracts, payslips, etc.</b>
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)	a) Yes b) Yes	Annual Governance Statement Assertion 3	<b>Noted, and processed by Payroll Administrator, Council Minutes, Item10f, 11/7/23</b>  <b>Clear evidence of complying with 3-year year procedure</b>

## 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 separate balance sheet if using	Yes		<b>Looked at Finance System when meet with Clerk, good understanding of Scribe system, very competent, and demonstrated/explained financial</b>

	Income & Expenditure reporting? (Objective J)		Annual Governance Statement Assertion 1	processes
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	<b>End of Year Accounts considered, and approved, Item 10 c, Council Minutes, Item 10c, 13/6/23</b>
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	<b>Not Applicable</b>
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	<b>Council minutes, Item 10e, 13/6/23</b>
6.5	Annual Statement of Accounts, section 2 of Annual Return, approved by whole council (with separate minute number from Section 1 above)?	Yes	Annual Governance Statement Assertion 3	<b>Council minutes, Item 10f, 13/6/23</b>

6.6	Are all sections of the Annual Governance & Accountability Return published on the website? (Objective L/N)	Yes	Annual Governance Statement Assertion 3	Yes, on Website
6.7	Did council correctly provide for the exercise of public rights? (Objective M)	Yes	Annual Governance Statement Assertion 4	Yes, with agreed dates, on Website. Item 10g, Council minutes 13/6/23
6.8	Previous internal audit report reviewed by council and action taken where recommended?	Yes but see 7.1 below	Annual Governance Statement Assertion 7	Last Year's Report noted, Clerk preparing actions list, Item 10d, Council Minutes 13/6/23  Email of 29 April 24 evidenced actions
6.9	Previous external audit report (for councils with turnover over £25,000) reviewed by council and action taken where recommended?	Yes	No action required  Annual Governance Statement Assertion 7	Council minutes, 5/9/24, Item 10d confirms review

## 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	<b>Policy adopted Item 14d, Council Minutes 16/5/23</b>
7.2	Is the Council a Managing Trustee?	No	Annual Governance Statement Assertion 9	<b>No</b>
7.3	Do trustees meet at least once a year and publish separate accounts? (Objective O)	N/A	Annual Governance Statement Assertion 9	<b>N/A</b>
7.4	Website Accessibility Statement on website home page?	Yes	Annual Governance Statement Assertion 3	<b>Yes, evidenced, and seen</b>
7.5	Did council formally appoint GAPTC as the Internal Auditor?	Yes	Annual Governance Statement Assertion 6	<b>Council Minutes, 6 Feb. 24, Item 12</b>
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	<b>Not Applicable: No Bural Grounds</b>

## 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?	a) Yes b) Yes c) Yes	Annual Governance Statement Assertion 3	<b>Interests evidenced, and noted within minutes</b>
8.2	List of members' a) responsibilities (Objective L) and b) interests held and published on the website?	a) Yes b) Yes	Annual Governance Statement Assertion 3	<b>On Website, and noted</b>
8.3	Agendas signed and displayed on website/noticeboards 3 clear days' prior to meeting? (Objective L)	Yes	Annual Governance Statement Assertion 3	<b>Yes, good evidence, Agendas well presented too</b>  <b>Discussed with Clerk, confirmed locations, and procedures</b>

8.4	Summons issued in proper format?	Yes	Annual Governance Statement Assertion 3	<b>Yes, see above</b>
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