……Dymock……. 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?	Yes		Date reviewed 10/10/2023 to be reviewed in May 2027 chrome-

	b) reviewed using the most recent version? c) minuted?	Yes Yes	Annual Governance Statement Assertion 1	extension://efaidnbmnnnibpcajpcglclefindmkaj/https://dymockparishcouncil.org.uk/wp-content/uploads/2023/10/Standing-Orders-2018-england-version-two-april-2022-14.pdf minuted 8/23-24 6i
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	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://dymockparishcouncil.org.uk/wp-content/uploads/2023/10/Financial-Regulations-.pdf Minuted 8/23-24 ii
1.3	Does the council a) give grants? b) have a grant-awarding policy?	 Yes Yes		chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://dymockparishcouncil.org.uk/wp-content/uploads/2024/01/Draft-Grants-and-Donations-Policy.pdf minuted at 19/23-24 7f
1.4	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes	Annual Governance Statement Assertion 2 & 3	
1.5	Code of conduct reviewed in the last 2/3 years?	Yes	Annual Governance Statement Assertion 3	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://dymockparishcouncil.org.uk/wp-

				content/uploads/2023/09/Code-of-Conduct-2020-05-14-1.pdf minuted minuted at 2/23-24 item 6i

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?	N/A	Annual Governance Statement Assertion 3	
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	Evidence seen within the accounts statements given. 23/04/2024
2.3	Is there an annual council authorisation of Direct Debit list and	Yes		Evidence seen at chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://dymockparishcouncil.org.uk/wp-

	Standing Orders? (Objective B)		Annual Governance Statement Assertion 1	content/uploads/2023/09/Dymock-Regular-Payment-Direct-Debit-Schedule.pdf evidence seen as minuted at 1/23-24 14c
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	Annual Governance Statement Assertion 1	Evidence seen within the minutes and cashbook
2.6	VAT – a) recorded in accounts b) reclaimed? (Objective B)	Yes Yes	Annual Governance Statement Assertion 1	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/ https://dymockparishcouncil.org.uk/wp-content/uploads/2024/02/Approved-Minutes-09.01.24.pdf minuted at 21/23-24 6f

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?	Yes Yes	Annual Governance Statement Assertion 5	Evidence seen

	(Objective C)			
3.2	Copy of Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	 Yes Yes	Annual Governance Statement Assertion 5	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://dymockparishcouncil.org.uk/wp-content/uploads/2024/02/Approved-Minutes-09.01.24.pdf minuted at 21/23-24 7b, c and d.
3.3	Asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	Yes Yes	Annual Governance Statement Assertion 5	Minuted and referenced 27/23-24 10
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 seen within the minutes Evidence that policy was adopted 5th March 2024.
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	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://dymockparishcouncil.org.uk/wp-content/uploads/2024/02/Approved-Minutes-09.01.24.pdf minuted at 21/23-24 7b.

3.6	Bank reconciliations are on agenda to be considered by Council? (Objective I)	Yes	Annual Governance Statement Assertion 1	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://dymockparishcouncil.org.uk/wp-content/uploads/2024/02/Approved-Minutes-09.01.24.pdf evidenced at 21/23-24 6a
3.7	Review of a) investments? b) bank mandates (signatories on bank accounts)? (Objective B/C)	Yes Yes	Annual Governance Statement Assertion 1	Evidenced and agenda at 5/23-24 14g
3.8	If bank cards in use, are proper procedures in place? (Objective B)	N/A	Annual Governance Statement Assertion 1	None in use
3.9	Are a) physical records secure? b) electronic records backed up?	Yes Yes	Annual Governance Statement Assertion 5	Electronic documents are backed up weekly and checked for out-of-date items regularly. Confidential items are secured in a fireproof box. Non-confidential items are in a cupboard held in clerks' office. Items are sent to archive.

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	Council considered a presentation given by the Clerk/RFO Minuted in the January 2024 under item 6
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	Annual Governance Statement Assertion 1	Council considered a presentation given by the Clerk/RFO Minuted in the January 2024 under item 6
4.3	Was the precept demand for the year under review properly minuted in full council?	Yes		Seen within the minutes 19/23-24 6d
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	This is given to the council under finance at the meetings for full consideration.
4.5	Are any significant variances from budget reported?	N/A	Annual Governance Statement Assertion 2	None seen

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 seen 28/04/2024
5.2	Do salaries paid agree with those approved by Council? (Objective G)	Yes	Annual Governance Statement Assertion 1	Evidence seen within the minutes and agendas
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 seen 28/04/2024
5.4	Are Councillor's allowances and expenses properly authorised & controlled, if any?	N/A	Annual Governance Statement Assertion 1	
5.5	Pension provision – eligible employees a) offered pension scheme? b) outcome minuted?	Yes Yes	Annual Governance Statement Assertion 3	Clerk is registered with Nest and external Payroll company manage on PC's behalf Evidence seen

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	Clerk is registered with Nest and external Payroll company manage this on PC's behalf Evidence seen

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 Income & Expenditure reporting? (Objective J)	Yes	Annual Governance Statement Assertion 1	Council utilises the Scribe accounting software and evidence shown by the clerk that this is correctly managed
6.2	Does Council as a whole consider the	Yes		Evidence seen on the agendas and minutes

	year-end accounts in addition to 6.5? (Objective J)		Annual Governance Statement Assertion 1	
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	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://dymockparishcouncil.org.uk/wp-content/uploads/2023/09/Agenda-12.09.23.pdf agenda Item 14a
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	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://dymockparishcouncil.org.uk/wp-content/uploads/2023/09/Agenda-12.09.23.pdf agenda item 14 a
6.6	Are all sections of the Annual Governance & Accountability Return published on the website?	Yes	Annual Governance Statement Assertion 3	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://dymockparishcouncil.org.uk/wp-content/uploads/2023/09/Agenda-12.09.23.pdf

	(Objective L/N)			
6.7	Did council correctly provide for the exercise of public rights? (Objective M)	No	Annual Governance Statement Assertion 4	Evidence seen on the AGAR this was not met
6.8	Previous internal audit report reviewed by council and action taken where recommended?	Yes	Annual Governance Statement Assertion 7	Evidence is clear that the council is putting things into place that were highlighted from a previous year.
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	Evidence is clear that the council is putting things into place that were highlighted from a previous year.

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	Yes	Annual Governance Statement Assertion 3	Evidence can be seen with the policies section of the council's website.

	the public?			
7.2	Is the Council a Managing Trustee?	No	Annual Governance Statement Assertion 9	
7.3	Do trustees meet at least once a year and publish separate accounts? (Objective O)	N/A	Annual Governance Statement Assertion 9	
7.4	Website Accessibility Statement on website home page?	Yes	Annual Governance Statement Assertion 3	https://dymockparishcouncil.org.uk/accessibility-statement/ evidence viewed 22/04/2024
7.5	Did council formally appoint GAPTC as the Internal Auditor?	Yes	Annual Governance Statement Assertion 6	Evidenced at minute 23/24 item 4
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?	Internal Auditor's comments	Evidence

		Yes, No or N/A		
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	Evidence seen at https://meetings.fdean.gov.uk/mgParishCouncilDetails.aspx?ID=137&LS=4
8.2	List of members' a) responsibilities (Objective L) and b) interests held and published on the website?	Yes Yes	Annual Governance Statement Assertion 3	Evidence seen at https://meetings.fdean.gov.uk/mgParishCouncilDetails.aspx?ID=137&LS=4
8.3	Agendas signed and displayed on website/noticeboards 3 clear days' prior to meeting? (Objective L)	Yes	Annual Governance Statement Assertion 3	Conversation with the clerk. All Agendas and summons are on the website with 3 full clear days prior to the meeting. The home page highlights the next meeting dates and times. The agendas and summons are placed within the noticeboard with the same 3 full clear days' notice.
8.4	Summons issued in proper format?	Yes	Annual Governance Statement Assertion 3	Evidence seen