



DYMOCK PARISH/TOWN COUNCIL
Internal auditor's report for the year ended 31 March 2025
Name of Auditor: GILLIAN ORCHARD PREECE

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 council? b) reviewed using the most recent version? c) minuted? (Objective B)	Yes Yes Yes	14.05.24 11/10b	Agenda issued to be reviewed at next meeting to incorporate recent changes at para 4 of NALC model	Assertion 1 Yes

2	Have Standing Orders been a) tailored to council? b) reviewed using the most recent version? c) minuted?	Yes Yes Yes	14.05.24 11/10c		Assertion 1 Yes
3	Code of conduct reviewed in the last 2/3 years?	Yes	Sighted		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	9.04.24 /Min 13a 12.11.24 / Min 12a	Recommended that whilst references are made to bank reconciliations, it would be helpful for full transparency to detail either opening or closing balances in the minutes. Although it is confirmed the accounts do reconcile, reconciliations do not always clearly show how the Cash Book balance is arrived at. The Clerk will look at adjusting the presentation of bank reconciliations going forward	Assertion 2 Yes
5	VAT claims have been submitted and are up to date (objective E)	Yes	VAT return 1.11.24 – 31.1 25 sighted		Assertion 1 Yes
6	S137 a) is there a separate account for payments? b) are totals within statutory limits? (objective A)	N/A		Parish Council has GPC	Assertions 1&3 NA

7	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	Yes	14.05.24 14/20g		Assertion 2 Yes
8	Cashbook provided and random sample checked. Give details at Annex A.	Yes	Cash book sighted	Random sample at Annex	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)	Yes Yes	Financial Control & Risk Assessment document sighted		Assertion 2 Yes
10	Was budget for 24-25 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)	Yes Yes Yes Yes Yes	09.01.2024 19/6d	Recommend budget and Precept are listed separately on agenda and minutes (first approve Budget, then go on to consider and approve amount of precept required.	Assertion1 Yes
11	Were end of year accounting statements a)prepared? b)match cashbook? c)supported by report?	Yes Yes	09.04.24 04/13a, b & c	Council cash book identifies receipts and payments by budget headings / cost codes	Assertion 6 Yes
12	Did the council periodically compare budget vs spend (as detailed in the FRs)? (Objective D)	Yes	16.07.24, 10.09.24, 29/13d 12.11.24 with draft budget, 11.02.25		Assertion 1 Yes
13	Was Petty Cash expenditure	N/A		Council does not have petty cash	Assertion1

	a) Approved? b) supported by receipts? c) VAT accounted for? (Objective F)				NA
14	Was Insurance policy reviewed to ensure still fit for purpose? (Objective C)	Yes	10.09.24, 29/13d	Renewal date 1.10.25	Assertion 5 Yes

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?	No		Council does not use NALC model - it covers most points required by law, except in relation to Sickness. Suggest the council refer to <i>the Employment Rights Act 1996 s1(1)(4)(d)(ii)</i> , <i>Equality Act 2010</i> and <i>H&SAW etc Act 1974</i> — an employer is legally obliged to comply with employment law. SSP must be paid if eligibility criteria are met. Employees are entitled to a fair process in case of long term illness/frequent absences.	Assertion 3
16	Has Council's PAYE / NIC been properly dealt with (including year-end procedures)? P32 seen (if relevant)? (Objective G)	Yes	P32 sighted	Payroll Outsourced to PATA	Assertion 3 Yes

16a	<i>Note to auditor. Councils not required to provide evidence but check that Council has met pension obligations</i>	Yes	Email from Clerk – statement from Payroll provider	Clerk is a member of NEST pension scheme. The last re-declaration was sent to the in Pension Regulator on behalf of Dymock PC May 23. The 3 year cyclical reassessment is due in June 25; at that point the re-declaration will be done.	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	Sighted		Assertion 3 Yes
18	Did council correctly provide for the exercise of public rights? (Objective M)	Yes	14.05.24 14/20f		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	14.05.24 14/20b 10.09.24 29/13c		Assertion 7 Yes

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	14.05.24 10/6		Assertion 3 Yes
21	Have assets a) been inspected for risk? b) any actions undertaken and recorded? (Objective C)	Yes Yes	Church roof timber report sighted Inspection report sighted		Assertion 5 Yes
22	Is asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	Yes Yes	14.05.24 12/16a Copy Sighted		Assertion 5 Yes
23	Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	Yes Yes	14.05.24 11/10e		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)	N/A			Assertion 9 Yes

Annex

Sample Checks

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/Do they match Financial Regulations?
	£43.20	Perpetua Press	11.2.25 44/8b	11.3.25	19.3.25	Yes				Yes
	£397.44	Starboard Systems	14.04.24 14/20j	11.2.25	13.2.25	Yes				Yes
	£75.00	Quedgeley Computer Solutions	7.1.25	7.1.25	14.1.25	Yes				Yes
	£50.00	RBL	07.01.25 Wreath for memorial armistice day	7.1.25	18.11.24	Yes				Yes Last minute purchase. Usually purchased every year to commemorate with a donation to the RBL.
	£175.00	Windcross Dairies	07.01.25	07.01.25	14.01.25	Yes				Payment for the cleaning of the public conveniences invoiced monthly. An inherited agreement - to be added to the agenda to note this agreement. It is not a contract.

Income

Name on invoice/name of payee	Amount	Promptly banked? Bank Statement (month)	Receipt minuted? Yes or No	Comments
Imperative training Ltd	£51.60	16.09.24 was a bacs credit September 2024	Yes 8.10.24	Clerk comment - refund for the wrong size defib pads exchanged
Beauchamp Arms	£2268.00	Monthly by BACS	Income is noted monthly The rent increase was minuted on 16.07.24	Clerk comment -- Regular monthly payment, bacs to PC account on receipt of an invoice for the tenancy of the pub that the PC owns.