DYMOCK PARISH/TOWN COUNCIL
Internal auditor's report for the year ended 31 March 2026
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	13th May 2025 13/9b		Assertion 1 Yes
2	Have Standing Orders been a) tailored to council?	Yes	13th May 2025 13/9c		Assertion 1 Yes

	b) reviewed using the most recent version? c) minuted?	Yes Yes			
3	Code of conduct reviewed in the last 2/3 years?		13th May 2025 13/9a		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	Bank reconciliations seen		Assertion 2 Yes
5	VAT claims have been submitted and are up to date (objective E)	Yes	VAT claims seen		Assertion 1 Yes
6	S137 a) is there a separate account for payments? b) are totals within statutory limits? (objective A)	NA			Assertions 1&3
7	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	Yes	13th May 2025 16/19g		Assertion 2 Yes
8	Cashbook provided and random sample checked. Give details at Annex A.	Yes	Sample checks completed at 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	Yes Yes	Financial Risk & Controls Policy on website	Council provided a statement confirming that invoices were checked against bank statements and minutes. It is recommended that quarterly or at least bi-annual control checks are carried out, covering a broader range of areas	Assertion 2 Yes

	(Objective B)			including payroll, VAT, bank reconciliations an a sample of payments and receipts.	
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)	 Yes Yes Yes Yes Yes	 Meeting 7th January 2025 Minute 41/12b Meeting 7th January 2025 minute 41/12 c	Information is clearly laid out in budget document General reserves of £18,428 is 48% of expenditure, within recommended amount	Assertion1 Yes
11	Were end of year accounting statements a)prepared? b)match cashbook? c)supported by report?	 Yes Yes Yes	Meeting 8TH APRIL 2025 Minutes 03/13A, B AND C	Balance sheet, cash book and end of year report seen	Assertion 6 Yes
12	Did the council periodically compare budget vs spend (as detailed in the FRs)? (Objective D)	Yes	Meetings 8th July 2025, 11th November 2025, 13th January 2026 23/11b; 34/13e; 38/12b		Assertion 1 Yes
13	Was Petty Cash expenditure a) Approved? b) supported by receipts? c) VAT accounted for? (Objective F)	NA			Assertion1
14	Was Insurance policy reviewed to ensure still fit for purpose? (Objective C)		Meeting 9th September 2025 Minute 26/11e Insurance Policy seen		Assertion 5 Yes
	Note Councils have not been asked to submit any information on burials. Auditor to check sample if appropriate.				

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? *Note to auditor checklist asks for 'clerical'. Use judgement if this is not appropriate*	Yes, but see comments	Clerk Contract sighted	The Clerk's contract includes an automatic annual increment (5.2) clause allowing progression from SCP 21 to SCP 32 without reference to job evaluation, changing responsibilities, or council approval. This represents a long-term financial commitment and is not considered good governance, particularly as it conflicts with the separate qualification-based increment clause (5.3). **The Council is advised to review the contract to ensure that pay progression is transparent, evidence-based, and aligned with NJC guidance and value-for-money principles.**	Assertion 3
16	Has Council's PAYE / NIC been properly dealt with (including year-end procedures)? P32 seen (if relevant)? (Objective G)	Yes		Payroll outsourced to PATA	Assertion 3 Yes
16a	*Note to auditor. Councils not required to provide evidence but check that Council has met pension obligations*	Yes		Clerk advises that PATA have confirmed they will complete the re-declaration alongside June payroll	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	Seen on website		Assertion 3 Yes
18	Did council correctly provide for the exercise of public rights? (Objective M)	Yes			Assertion 4 Yes
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 Yes	Internal audit reviewed 13th May 2025 16/19b External audit reviewed 9th September 2025 26/11d	Council noted the suggestion to add an extra column to the Bank Reconciliation for clarity and the total bank balance figure in the monthly minutes – now actioned	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 • Yes • No **Note: There is no legal requirement for this to be a .gov.uk address yet, though that is**	Yes	Website and email seen *clerk@dymockparishcouncil.gov.uk*		Assertion 10 Yes

	recommended as best practice, a .org.uk address is also acceptable. It's the .co.uk, and .com addresses that are not acceptable				
	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 • Yes • Partially • No Provision of a link to Council published Accessibility Statement and Publication Scheme	Partially	*Accessibility statement seen – partially compliant with WCAG 2.2AA*		
20a	The council has adopted a formal IT Policy covering secure and lawful use of IT systems and Data Protection Policy	Yes Yes	Reviewed 14 Oct 2025 Seen on website Seen on website	Data protection policy due for review every 4 years (at election)	Assertion 10 Yes
	Note to Auditor: *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)*			Accessibility statement notes that Council is partially compliant and are aware of its responsibilities	Assertion 10

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	13th May 2025 13/5	Re-declaration will be required after next ordinary election in May 2027.	Assertion 3 Yes
22	Have assets a) been inspected for risk? b) any actions undertaken and recorded? (Objective C)	 Yes Yes	13th May 2025 14/15a	Playground inspection – monthly checks. Feb 2026 report seen. Action to be taken or taken is noted on report.	Assertion 5 Yes
23	Is asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	 Yes Yes	 Asset check seen Asset register seen updated and published online	Assets inspection report seen. Checks completed 4 Aug 2025	Assertion 5 Yes
24	Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	 Yes Yes	 13th May 2025 14/9e Yes	Council has a separate Risk Management Policy and Risk register /assessment	Assertion 5 Yes
25	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes	Greenfields quote seen	Council continued with previous year's contractor who is familiar with the parish, proved to be good value and council satisfied with their service.	Assertion 2 Yes
26	Is the Council a Managing Trustee? a)charity name b)charity number c) Copy of 24/25 AGM minutes seen (Objective O)	NA			Assertion 9

Dymock Parish Council

Expenditure

Ref no	Amount Auditor to complete	Payee Auditor to complete	Date of minute where expenditure originally approved Clerk to complete	Date of approval of payment in Minutes Clerk to complete	Payment date Clerk to complete	Two signatures on cheque stub/two cllr authorisers for internet banking? Invoices initialled by signatories? Clerk to complete	VAT Clerk to complete +amount	Power to spend? Yes or No Clerk to complete	S.137? Clerk to complete	Comments Auditor to complete
17	263.34	Website hosting	11.02.2025 move to gov.uk	13.05.2025 16/19p	14.05.2025	Yes	No	Yes GPC	N/A	Invoice & bank statement seen
37	140.00	Gareth Kemp - Toilet cleaning	13.05.25 them to clean annually	10.06.25 20/11b	11.06.25	Yes	No	GPC	N/A	Invoice & bank statement seen
78	1117.27	Insurance	09.09.25 26/11e	0es9.09.25 26/11e	12.09.25	Yes	No	GPC	N/A	Invoice & bank statement seen
175	121.14	Cardiac Science Defibrillator electrodes	14.04.26 02/8d	14.04.26 03/12e	27.03.26	Yes	Yes £20.19	GPC	N/A	Invoice & bank statement seen

Income

Name on invoice/name of payee Auditor to complete	Amount Auditor to complete	Banked? Bank Statement (month) Clerk to complete	Where is receipt minuted? Yes or No	Comments Auditor to complete
M Hill	£1,890.00 plus VAT (£378)	Received monthly as rental charge. Invoice sent and received as BACS	Monthly under income. Example 13.05.25 16/19s	Invoice & bank statement seen
Precept	£17,500	Received direct on 25.04.25	13.05.2025 16/19s	Invoice & bank statement seen