



**TEMPLE GUITING PARISH COUNCIL**  
**Internal auditor's report for the year ended 31 March 2024**  
**Name of Auditor: Janet Eustace**

**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	<a href="#">Annual Governance Statement Assertion 1</a>	Item 16 a May 2023 meeting

	b) reviewed using the most recent version? c) minuted?	Yes Yes		
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	Item 16 c of May 2023 meeting
1.3	Does the council a) give grants? b) have a grant-awarding policy?	Yes No	Two grants given annually, and one additional grant given in year to foodbank. Council to consider need for a grants policy.	
1.4	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes	Annual Governance Statement Assertion 2 & 3	Item 6 of September 2023 meeting and item 12 of March 2024 meeting
1.5	Code of conduct reviewed in the last 2/3 years?	Yes	Annual Governance Statement Assertion 3	Item 13 of January 2024 meeting

## 2. Finance

Ref	Test	Meets	Internal Auditor's comments/recommendations	Evidence
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		reqmts? Yes, No or N/A		
2.1	Has the General Power of Competence been adopted (e.g. a minute reference), if Council qualifies?	NA	<a href="#">Annual Governance Statement Assertion 3</a>	
2.2	S137 a) is there a separate account for payments? b) are totals within statutory limits?)	Yes  Yes	<a href="#">Annual Governance Statement Assertion 1 &amp; 3</a>	
2.3	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	Yes	<a href="#">Annual Governance Statement Assertion 1</a>	Annual Council meeting in May and also listed at meeting when payment is made.
2.4	Was Petty Cash expenditure approved, if any? (Objective F)	NA	<a href="#">Annual Governance Statement Assertion 1</a>	
2.5	Is all expenditure supported by VAT invoices, if applicable? (Objective B)	Yes	<a href="#">Annual Governance Statement Assertion 1</a>	Sampling exercise.
2.6	VAT – a) recorded in accounts	Yes		

	b) reclaimed? (Objective B)	Yes	<a href="#">Annual Governance Statement Assertion 1</a>	Item 17 of July 2023 meeting
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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? <a href="#">(Objective C)</a>	Yes  Yes Yes	.  <a href="#">Annual Governance Statement Assertion 5</a>	Item 15 of July 2023 meeting
3.2	Copy of Risk Management policy a) adopted? b) reviewed annually by Council? <a href="#">(Objective C)</a>	Yes  No	It is a requirement of the Acct and Audit Regulations that the Council carry out an annual review of significant risks. <b>The Clerk should ensure that there is such a review each year.</b>  <a href="#">Annual Governance Statement Assertion 5</a>	Copy on web site dated November 20019. Auditor shown a version dated 2022/23
3.3	Asset register a) reviewed regularly? <a href="#">(Objective H)</a> b) published on website? <a href="#">(Objective L)</a>	Yes  Yes	<a href="#">Annual Governance Statement Assertion 5</a>	Item 16 b of May 2023 meeting  Website
3.4	Evidence that assets a) have been	No	<b>Recommended that all assets are checked annually and reported to Council</b>	

	<p>inspected for risk?  b) reported in minutes?  c) any actions undertaken?  (Objective C)</p>		Annual Governance Statement Assertion 5	
3.5	<p>Evidence that internal controls  a) take place?  b) are documented?  c) minuted?  as per Council's Financial Regulations/Standing Orders  (Objective B)</p>	<p>Yes  Yes  Yes</p>	Annual Governance Statement Assertion 2	Minutes of each meeting.
3.6	<p>Bank reconciliations are on agenda to be considered by Council?  (Objective I)</p>	Yes	Annual Governance Statement Assertion 1	Item included at each meeting e.g. item 12 b of April 2024 meeting
3.7	<p>Review of  a) investments?  b) bank mandates (signatories on bank accounts)?  (Objective B/C)</p>	<p>Yes  Yes</p>	Annual Governance Statement Assertion 1	<p>Item 14 of January 2024 meeting  Item 6 of July 2023 meeting</p>
3.8	<p>If bank cards in use, are proper procedures in place?  (Objective B)</p>	NA	Annual Governance Statement Assertion 1	

3.9	Are a) physical records secure?  b) electronic records backed up?	Yes kept securely in office  Yes	<a href="#">Annual Governance Statement Assertion 5</a>	Information from the Clerk
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#### 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? <a href="#">(Objective D)</a>	Yes Yes Yes	<a href="#">Annual Governance Statement Assertion 1</a>	Item 13 of November 2023 meeting.
4.2	a) Were the earmarked objectives of the reserves identified in the budget, if any? b) Were the general reserves reasonable? <a href="#">(Objective D)</a>	Yes Yes	Possible legal case and possible donation to village hall  <a href="#">Annual Governance Statement Assertion 1</a>	Item 13 of November 2023 Meeting  Discussion with the Clerk
4.3	Was the precept demand for the year	Yes		Item 13 of November 2023 meeting

	under review properly minuted in full council?			
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	<a href="#">Annual Governance Statement Assertion 1</a>	As part of the budget setting procedure in November and again midyear.
4.5	Are any significant variances from budget reported?	NA	<a href="#">Annual Governance Statement Assertion 2</a>	Has not arisen in year under audit

## 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	<a href="#">Annual Governance Statement Assertion 3</a>	Copy seen by auditor during previous audit.
5.2	Do salaries paid agree with those approved by Council? (Objective G)	Yes	Note Clerk's salary has not been reviewed for several years. <b>Recommend that Council review salary and ensure it is in line with NALC salary scales.</b>  <a href="#">Annual Governance Statement Assertion 1</a>	
5.3	Has Council a) registered as an employer with	Yes	Pay roll outsourced.	

	HMRC? b) have PAYE / NIC been properly dealt with (including year-end procedures)? (Objective G)			
5.4	Are Councillor's allowances and expenses properly authorised & controlled, if any?	NA	<a href="#">Annual Governance Statement Assertion 1</a>	
5.5	Pension provision – eligible employees a) offered pension scheme? b) outcome minuted?	Yes	Pension offered in Sept 2018. Clerk not in a pension scheme.  <a href="#">Annual Governance Statement Assertion 3</a>	
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)	Not known	<b>Recommend Clerk check the position with payroll provider and Pension Regulator and arrange a review if necessary.</b>  <a href="#">Annual Governance Statement Assertion 3</a>	



## 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? <a href="#">(Objective J)</a>	NA	<a href="#">Annual Governance Statement Assertion 1</a>	
6.2	Does Council as a whole consider the year-end accounts in addition to 6.5? <a href="#">(Objective J)</a>	Yes	<a href="#">Annual Governance Statement Assertion 1</a>	Item 15 of minutes of May 2023 meeting
6.3	Minute confirming that council is eligible for Certificate of Exemption (only for councils with a turnover of less than £25,000) <a href="#">(Objective K)</a>	Yes	<a href="#">Annual Governance Statement Assertion 1</a>	Item 14 (c) of Minutes of May 2023 meeting
6.4	Annual Governance Statement, section 1 of Annual Return, approved by whole	Yes		Item 14 (a) of minutes of May 2023 meeting

	council (with separate minute number from Section 2 below)?		<a href="#">Annual Governance Statement Assertion 3</a>	
6.5	Annual Statement of Accounts, section 2 of Annual Return, approved by whole council (with separate minute number from Section 1 above)?		<a href="#">Annual Governance Statement Assertion 3</a>	Item 14 (b) of minutes of May 2023 meeting
6.6	Are all sections of the Annual Governance & Accountability Return published on the website? <a href="#">(Objective L/N)</a>	No	<p>Clerk has had problems linking the AGAR documents to the relevant web page.</p> <p><b>Under the Accounts and Audit Regulations 2015 local authorities must publish certain information on their website including:</b></p> <ul style="list-style-type: none"> <li>• <b>Certificate of Exemption</b></li> <li>• <b>Notice of the period for the exercise of public rights</b></li> <li>• <b>Sections 1 &amp; 2 of the AGAR, approved and signed</b></li> </ul> <p><b>Recommended that the Clerk arrange to comply as soon as possible.</b></p> <p><a href="#">Annual Governance Statement Assertion 3</a></p>	
6.7	Did council correctly provide for the exercise of public rights? <a href="#">(Objective M)</a>		<a href="#">Annual Governance Statement Assertion 4</a>	Item 14 (d) of minutes of May 2023 meeting

6.8	Previous internal audit report reviewed by council and action taken where recommended?	Yes		Item 7 of September 2023 meeting
6.9	Previous external audit report (for councils with turnover over £25,000) reviewed by council and action taken where recommended?	NA	<a href="#">Annual Governance Statement Assertion 7</a>	.

## 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	<a href="#">Annual Governance Statement Assertion 3</a>	Undated copy of policy is on web site
7.2	Is the Council a Managing Trustee?	NA	<a href="#">Annual Governance Statement Assertion 9</a>	
7.3	Do trustees meet at least once a year	NA		

	and publish separate accounts? (Objective O)		Annual Governance Statement Assertion 9	
7.4	Website Accessibility Statement on website home page?	Yes	Annual Governance Statement Assertion 3	Web site
7.5	Did council formally appoint GAPTC as the Internal Auditor?	Yes	Annual Governance Statement Assertion 6	Item 13 March 2024 meeting
7.6	Are registers up to date for council-owned burial grounds (if any) and purchase of Exclusive Rights of Burials certificate completed?	NA	Annual Governance Statement Assertion 3	

## 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	Yes  Yes	Note: May 2023 Annual meeting of Parish Council.	Minutes of meetings Web site

	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	Minutes posted are of the Annual Parish Meeting and not the Annual meeting of Parish Council	Website  Originals seen by auditor
8.2	List of members' a) responsibilities (Objective L) and b) interests held and published on the website?	Yes  Yes	<a href="#">Annual Governance Statement Assertion 3</a>	Web site  Link to District Council page
8.3	Agendas signed and displayed on website/noticeboards 3 clear days' prior to meeting? (Objective L)	Yes	<a href="#">Annual Governance Statement Assertion 3</a>	Website
8.4	Summons issued in proper format?	No	<b>Agendas should include reference to meetings being open to the press and public. Recommend that the Clerk ensures that agendas comply with the legal format.</b>	