

**QUENINGTON PARISH/TOWN COUNCIL**

**Internal auditor’s report for the year ended 31 March 2025**

**Name of Auditor: EMMA BENNETT……………….**

**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

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| --- | --- | --- | --- | --- | --- |
| **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 | Website, Policies, YesMinutes 9/5/2024 minute 8.  |  |  YES |
| 2 | Have Standing Orders beena) tailored to council?b) reviewed using the most recent version?c) minuted? | Yes | Yes YesMinutes 9/5/2024 minute 8 |  | Assertion 1YES |
| 3 | Code of conduct reviewed in the last 2/3 years? | YES | Minutes 9/5/2024 minute 8 |  | Assertion 3YES |

### 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 | Reports provided – March, May, July & November 2024Minutes 23/9/2024 10.6Minutes 6/11/2024 9.5 |  | Assertion 2YES |
| 5 | VAT claims have been submitted and are up to date(objective E) | YES | Copy submission provided dated 2/3/2024 |  | Assertion 1YES |
| 6 | S137 a) is there a separate account for payments?b) are totals within statutory limits?(objective A) | YESYES |  |  | Assertions 1&3YES |
| 7 | Is there an annual council authorisation of Direct Debit list and Standing Orders?(Objective B) | YES | Minutes 11/07/2024 item 9.3 |  | Assertion 2YES |
| 8 | Cashbook provided and random sample checked. Give details at Annex A.  | YES |  |  | Assertion 2YES |
| 9 | Internal controls a) policy in place? b) evidence checks took place as per Council’s Fin Regs/Standing Orders(Objective B) | YESYES | Internal Check report dated 7/11/2024 provided |  | Assertion 2YES |
| 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) | YESYESYESYESYES | Budget Report 2024/25.Minutes 11/01/2024 item 10 |  | Assertion1YES |
| 11 | Were end of year accounting statements a)prepared?b)match cashbook?c)supported by report? | YES | Minutes 9/5/2024 item 10.1 |  | Assertion 6YES |
| 12 | Did the council periodically compare budget vs spend (as detailed in the FRs)? (Objective D) | YES | Minutes 11/7/2024 item 9.5Minutes 12/9/2024 item 10.5Minutes 14/11/2024 item 9.7 |  | Assertion 1YES |
| 13 | Was Petty Cash expenditure1. Approved?
2. supported by receipts?
3. VAT accounted for?

(Objective F) | NOT HELD | NOT APPLICABLE |  | Assertion1NOT APPLICABLE |
| 14 | Was Insurance policy reviewed to ensure still fit for purpose?(Objective C) | YES | Minutes 16/05/2024 item 3 |  | Assertion 5YES |
|  | *Note Councils have not been asked to submit any information on burials. Auditor to check sample if appropriate.* | Yes | Sample Check – Dooley & Winney.  |  | YES |

**3. Payroll and Employment**

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| --- | --- | --- | --- | --- | --- |
| **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 | Clerk contract dated September 2022 provided |  | Assertion 3YES |
| 16 | Has Council’s PAYE / NIC been properly dealt with (including year-end procedures)?P32 seen (if relevant)?(Objective G) | YES | External payroll provider. Submission receipt ref 120/WA00062 |  | Assertion 3YES |
| 16a | *Note to auditor. Councils not required to provide evidence but check that Council has met pension obligations* | Yes | Employee has opted out |  | Assertion 2YES |
|  |  |  |  |  |  |

**4. Transparency and Public Rights**

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| --- | --- | --- | --- | --- | --- |
| **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 | Website checked |  | Assertion 3YES |
| 18 | Did council correctly provide for the exercise of public rights?(Objective M) | YES | Website checked. Document dated 8/6/2024 |  | Assertion 4YES |
| 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 | Website checked. Minutes 9.5.2024 item 11Exempt from External AuditMinutes 11/7/2024 item 10 |  | Assertion 7YES |

**5. Additional information – if relevant**

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| --- | --- | --- | --- | --- | --- |
| **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? | No |  | Clerk is not CILCA qualified.  | Assertion 3YES |
| 21 | Have assets a) been inspected for risk? b) any actions undertaken and recorded?(Objective C) | YES | Asset registers for Council, trees cemetery, playground, public areas providedMinutes 9/5/2024 item 9 |  | Assertion 5YES |
| 22 | Is asset register a) reviewed regularly?(Objective H)b) published on website?(Objective L) | YES  | Yes annuallyYes. Website checked.  |  | Assertion 5YES |
| 23 | Risk Management policy a) adopted? b) reviewed annually by Council?(Objective C) | YES | YesMinutes 9/5/2024 item 8 |  | Assertion 5YES |
| 24  | Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations? | YES |  |  | Assertion 2yes |
| 25  | Is the Council a Managing Trustee?a)charity nameb)charity numberc) Copy of 23/24 AGM minutes seen(Objective O) | NO |  |  | Assertion 9 |

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?  |
| BACS173 | 984.53 | MARSTON HILL | MARCH 2024 ITEM 9.4 |  | 29/5/2024 | YES | 164.09 | YES |  | YES |
| BACS180 | 95.00 | ICCM subs | MAY2024 ITEM10.8 | May2024 bank rec report | 10/5/24 | YES | No | YES |  | YES |
| BACS184 | 922.11 | CLEAR INSURANCE | 16/5/2024 ITEM 3 | May2024 bank rec report | 31/5/24 | YES | No | YES |  | YES |
| BACS186  | 192.55 | Viking Direct | 21/6/24 | July2024Bank rec report | 21/6/2024 | YES | 32.10 | YES |  | YES |
| BACS189 | 22.00 | Bitdefender | 2/7/2024 | July2024Bank rec report | 3/7/2024 | YES | 3.67 | YES |  | YES |
| BACS207 | 600.00 | Quenington Church | NOV2024 item 9.4 | Nov2024 bank rec report | 26/11/2024 | YES | No | YES |  | YES |

**Income**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Name on invoice/name of payee** | **Amount** | **Promptly banked?****Bank Statement (month)** | **Receipt minuted?** **Yes or No** | **Comments** |
| VAT reclaim – HMRC | 1758.29 | 17 May 2024 | YES |  |
| A SLADE & Son  | 130.00 | 26 July 2024 | YES |  |
|  |  |  |  |  |
|  |  |  |  |  |