

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

### 2. Finance and Accounting

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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** |
| 4 | Bank reconciliations are considered by Council?  (Objective I) | YES | Reports provided – March, May, July & November 2024  Minutes 23/9/2024 10.6  Minutes 6/11/2024 9.5 |  | Assertion 2  YES |
| 5 | VAT claims have been submitted and are up to date  (objective E) | YES | Copy submission provided dated 2/3/2024 |  | Assertion 1  YES |
| 6 | S137  a) is there a separate account for payments?  b) are totals within statutory limits?  (objective A) | YES  YES |  |  | Assertions 1&3  YES |
| 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 2  YES |
| 8 | Cashbook provided and random sample checked. Give details at Annex A. | YES |  |  | 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 | Internal Check report dated 7/11/2024 provided |  | 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 | Budget Report 2024/25.  Minutes 11/01/2024 item 10 |  | Assertion1  YES |
| 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 6  YES |
| 12 | Did the council  periodically compare budget vs spend (as detailed in the FRs)?  (Objective D) | YES | Minutes 11/7/2024 item 9.5  Minutes 12/9/2024 item 10.5  Minutes 14/11/2024 item 9.7 |  | Assertion 1  YES |
| 13 | Was Petty Cash expenditure   1. Approved? 2. supported by receipts? 3. VAT accounted for?   (Objective F) | NOT HELD | NOT APPLICABLE |  | Assertion1  NOT APPLICABLE |
| 14 | Was Insurance policy reviewed to ensure still fit for purpose?  (Objective C) | YES | Minutes 16/05/2024 item 3 |  | Assertion 5  YES |
|  | *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**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **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 3  YES |
| 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 3  YES |
| 16a | *Note to auditor. Councils not required to provide evidence but check that Council has met pension obligations* | Yes | | Employee has opted out |  | Assertion 2  YES |
|  |  |  | |  |  |  |

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

**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 3  YES |
| 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 provided  Minutes 9/5/2024 item 9 |  | Assertion 5  YES |
| 22 | | Is asset register  a) reviewed regularly?  (Objective H)  b) published on website? (Objective L) | YES | Yes annually  Yes. Website checked. |  | Assertion 5  YES |
| 23 | | Risk Management policy  a) adopted?  b) reviewed annually by Council?  (Objective C) | YES | Yes  Minutes 9/5/2024 item 8 |  | 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) | | 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 | July2024  Bank rec report | 21/6/2024 | YES | 32.10 | YES |  | YES |
| BACS189 | 22.00 | Bitdefender | 2/7/2024 | July2024  Bank 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 |  |
|  |  |  |  |  |
|  |  |  |  |  |