



.....Wickwar..... **PARISH/TOWN COUNCIL**
Internal auditor's report for the year ended 31 March 2024
Name of Auditor: CHARLOTTE MATTHEWS

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	Standing orders reviewed and seen on the council website	Microsoft Word - Standing-Orders-May-2023 (wickwarparishcouncil.gov.uk) Seen 26/03/2024

	b) reviewed using the most recent version? c) minuted?	Yes Yes	2020 revised Model Standing Orders have been used Annual Governance Statement Assertion 1	Adopted May 2023
1.2	Have Financial Regulations been a) tailored to council? b) reviewed using the most recent version? c) minuted? (Objective B)	Yes Yes Yes	Adopted May 2023 and to be reviewed May 2024 Reviewed and no changes were made in July 2023 Annual Governance Statement Assertion 1	Evidence viewed at Microsoft Word - Financial-Regulations-May-2023 (wickwarparishcouncil.gov.uk) https://wickwarparishcouncil.gov.uk/parish-council-minutes/minutes-5th-july-2023/
1.3	Does the council a) give grants? b) have a grant-awarding policy?	Yes Yes	Policy has been viewed and understood that grant cannot be given to an individual noted in minutes 20.3.2024	Grant policy viewed Policies and Procedures – Wickwar Parish Council – 26/03/2024
1.4	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes	Evidenced in minutes of the council Annual Governance Statement Assertion 2 & 3	
1.5	Code of conduct reviewed in the last 2/3 years?	Yes	Annual Governance Statement Assertion 3	

2. Finance

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
2.1	Has the General Power of Competence been adopted (e.g. a minute reference), if Council qualifies?	N/A	Annual Governance Statement Assertion 3	Council does not qualify
2.2	S137 a) is there a separate account for payments? b) are totals within statutory limits? (for Council's that do not held General Power of Competence)	Yes Yes	Annual Governance Statement Assertion 1 & 3	Council is given the total that council could spend under this budget. There is no separate budget header within the budget for this amount.
2.3	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)		Annual Governance Statement Assertion 1	
2.4	Was Petty Cash expenditure approved, if any? (Objective F)	No	Annual Governance Statement Assertion 1	No Petty cash is held

2.5	Is all expenditure supported by VAT invoices, if applicable? (Objective B)	Yes	Annual Governance Statement Assertion 1	VAT statement has been viewed 28/03/2024
2.6	VAT – a) recorded in accounts b) reclaimed? (Objective B)	Yes Yes	Annual Governance Statement Assertion 1	Vat has been reclaimed in September 2023 VAT statement has been viewed 28/03/2024

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? (Objective C)	Yes Yes	Item is on both the agenda and the minutes for May 2023 Annual Governance Statement Assertion 5	Policy discussed and reviewed by full council May 2023 Evidence seen agenda item 17.
3.2	Copy of Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	Yes Yes	Annual Governance Statement Assertion 5	This is published on the website and have been viewed 28/03/2023
3.3	Asset register a) reviewed	Yes		Reviewed in May 2023 and minuted item

	regularly? (Objective H) b) published on website? (Objective L)	Yes	Annual Governance Statement Assertion 5	number 16
3.4	Evidence that assets a) have been inspected for risk? b) reported in minutes? c) any actions undertaken? (Objective C)	Yes Yes Yes	Annual Governance Statement Assertion 5	Council has placed the item on the agenda and has minuted where necessary the risk assessment compiled
3.5	Evidence that internal controls a) take place? b) are documented? c) minuted? as per Council's Financial Regulations/Standin g Orders (Objective B)	Yes Yes Yes	Evidence can be seen within the minutes that these checks are undertaken, Annual Governance Statement Assertion 2	https://wickwarparishcouncil.gov.uk/parish-council-minutes/minutes-6th-september-2023/
3.6	Bank reconciliations are on agenda to be considered by Council? (Objective I)	Yes	Evidence can be seen within the minutes that these checks are undertaken, Annual Governance Statement Assertion 1	https://wickwarparishcouncil.gov.uk/parish-council-minutes/minutes-6th-september-2023/
3.7	Review of a) investments? b) bank mandates	Yes Yes		Done as part on bank reconciliation Investments as part of bank account and

	(signatories on bank accounts)? (Objective B/C)		Annual Governance Statement Assertion 1	consideration of a saving account in Minutes https://wickwarparishcouncil.gov.uk/parish-council-minutes/minutes-6th-september-2023/ minute number 32.9.23 -to amend bank mandate
3.8	If bank cards in use, are proper procedures in place? (Objective B)	N/A	Annual Governance Statement Assertion 1	No card is issued
3.9	Are a) physical records secure? b) electronic records backed up?	Yes Yes	Annual Governance Statement Assertion 5	Online records are on the laptop and regularly backed up to the cloud. All are password protected. The most recent paper files are stored at home with older files at the Town Hall in a locked cupboard. Older records are stored at Gloucester Archives

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? (Objective D)	Yes Yes Yes	Annual Governance Statement Assertion 1	Budget was fully considered and reviewed. Evidence seen within the December minutes Item number 9.12.23 https://wickwarparishcouncil.gov.uk/parish-council-minutes/minutes-6th-december-2023/

4.2	a) Were the earmarked objectives of the reserves identified in the budget, if any? b) Were the general reserves reasonable? (Objective D)	Yes Yes	Annual Governance Statement Assertion 1	As part of the budget considered this item was fully detailed. https://wickwarparishcouncil.gov.uk/parish-council-minutes/minutes-6th-december-2023/
4.3	Was the precept demand for the year under review properly minuted in full council?	Yes	It can be seen in the minutes that proposed precept demand was reviewed by full council in the January minutes	https://wickwarparishcouncil.gov.uk/parish-council-minutes/minutes-10th-january-2024/ Minuted number 21.1.24
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	Annual Governance Statement Assertion 1	Minutes and considered at every meeting conducted by full council.
4.5	Are any significant variances from budget reported?	Yes	Annual Governance Statement Assertion 2	This is seen in the budget report https://wickwarparishcouncil.gov.uk/parish-council-minutes/minutes-6th-september-2023/ minute 31.9.23

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	Annual Governance Statement Assertion 3	Contract previously viewed by last Internal Auditor
5.2	Do salaries paid agree with those approved by Council? (Objective G)	Yes	Annual Governance Statement Assertion 1	Evidence is shown that the council agrees the payments under the financial
5.3	Has Council a) registered as an employer with HMRC? b) have PAYE / NIC been properly dealt with (including year-end procedures)? (Objective G)	Yes		PATA is appointed to conduct wages information This provision is outsourced to a separate entity.
5.4	Are Councillor's allowances and expenses properly authorised & controlled, if any?	N/A	Annual Governance Statement Assertion 1	No expenses have been paid. There is a budget for any if required Council also has a published policy Microsoft Word - Expenses-Policy-May 23 (wickwarparishcouncil.gov.uk) Viewed 26/03/2024
5.5	Pension provision – eligible employees a) offered pension scheme?	Yes		January 2022 5.1b.22 This minute refers to the contract.

	b) outcome minuted?	Yes	Annual Governance Statement Assertion 3	Contract viewed online Minute confirms the contract Viewed in 2022
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)	Yes Yes	Annual Governance Statement Assertion 3	This was on Auto renewal March 23

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? (Objective J)	Yes	The council uses an accounting software package Annual Governance Statement Assertion 1	Evidence has been seen 06/03/2024

6.2	Does Council as a whole consider the year-end accounts in addition to 6.5? (Objective J)	Yes	Evidence is seen that this was fully considered Annual Governance Statement Assertion 1	https://wickwarparishcouncil.gov.uk/parish-council-minutes/minutes-7th-june-2023/ Minutes viewed 24.6.23
6.3	Minute confirming that council is eligible for Certificate of Exemption (only for councils with a turnover of less than £25,000) (Objective K)	N/A	 Annual Governance Statement Assertion 1	Council turnover exceeds the limit
6.4	Annual Governance Statement, section 1 of Annual Return, approved by whole council (with separate minute number from Section 2 below)?	Yes	This is published on the council website Annual Governance Statement Assertion 3	Evidence seen agreed and signed on 07/06/2023 Reference 25.6.23
6.5	Annual Statement of Accounts, section 2 of Annual Return, approved by whole council (with separate minute number from Section 1 above)?	Yes	This is published on the council website and is within the agenda and the minutes Annual Governance Statement Assertion 3	Evidence viewed on the council website AV0129-Wickwar-Parish-Council-AGAR-Form-3-FINAL.pdf (wickwarparishcouncil.gov.uk)
6.6	Are all sections of the Annual Governance &	Yes		Evidence viewed on the council website AV0129-Wickwar-Parish-Council-AGAR-Form-

	Accountability Return published on the website? (Objective L/N)		Annual Governance Statement Assertion 3	3-FINAL.pdf (wickwarparishcouncil.gov.uk)
6.7	Did council correctly provide for the exercise of public rights? (Objective M)	Yes	Recommend that the dates for the period of exercise of public rights in 2021 are also reported to council and minuted. Annual Governance Statement Assertion 4	Published at provision-for-the-exercise-of-public-rights-2022-23.docx (live.com)
6.8	Previous internal audit report reviewed by council and action taken where recommended?	Yes	 Annual Governance Statement Assertion 7	Evidence can be seen that the council has actioned the recommendations
6.9	Previous external audit report (for councils with turnover over £25,000) reviewed by council and action taken where recommended?	Yes	Previous report highlighted AV0129-Wickwar-Parish-Council-AGAR-Form-3-FINAL.pdf (wickwarparishcouncil.gov.uk) Annual Governance Statement Assertion 7	Evidence seen that the council has

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	These are clearly published on the website and viewed Annual Governance Statement Assertion 3	Microsoft Word - General Privacy Notice and Consent Form-May-23 (wickwarparishcouncil.gov.uk) Evidence viewed 26/03/2024
7.2	Is the Council a Managing Trustee?	Yes	Annual Governance Statement Assertion 9	Evidence can be seen on the council website under king Georges Field
7.3	Do trustees meet at least once a year and publish separate accounts? (Objective O)	Yes	Agendas, minutes and accounts cannot be found on the Council Website Annual Governance Statement Assertion 9	Minutes and accounts
7.4	Website Accessibility Statement on website home page?	Yes	Evince has been viewed on the council website Annual Governance Statement Assertion 3	ps://wickwarparishcouncil.gov.uk/accessibility-statement/
7.5	Did council formally appoint GAPTC as the Internal Auditor?	Yes	Recommend that Council confirms that the Internal Auditor is competent and independent of Council when appointing them Annual Governance Statement Assertion 6	Evidence seen at February minutes 2024 item 14.
7.6	Are registers up to date for council-owned burial grounds (if any) and purchase of Exclusive Rights of Burials certificate completed?	Yes	Annual Governance Statement Assertion 3	Conversation Via email with the clerk for evidence

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 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 Yes Yes	Everything necessary has been published on the council website for this, Annual Governance Statement Assertion 3	Evidence viewed on the council website At the following link. Members of Wickwar Parish Council – Wickwar Parish Council Evidence viewed 27/03/2024
8.2	List of members' a) responsibilities (Objective L) and b) interests held and published on the website?	NO Yes	Recommend that each of the councillors responsibilities are published on the website Annual Governance Statement Assertion 3	Evidence viewed on the council website At the following link. Members of Wickwar Parish Council – Wickwar Parish Council Evidence viewed 27/03/2024
8.3	Agendas signed and displayed on website/noticeboards 3 clear days' prior	Yes		Evidence seen 26/03/2024 agenda posted on this date for the 3 rd of April meeting.

	to meeting? (Objective L)		Annual Governance Statement Assertion 3	
8.4	Summons issued in proper format?	Yes	Annual Governance Statement Assertion 3	Agendas viewed on 26/03/2024 Example as found at link Agenda for Council meeting Wednesday 6th March @ 7pm – Wickwar Parish Council

Recommend that each of the councillors responsibilities are published on the website