



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

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		Can be viewed on the website. Documents was tabled for consideration and adopted December 2023.

	b) reviewed using the most recent version? c) minuted?	Yes Yes	Annual Governance Statement Assertion 1	chrome-extension://efaidnbmnnnibpcajpcgicfindmkaj/https://tidenhamparishcouncil.co.uk/wp-content/uploads/2023/12/TPC-StandingOrdersDec23.pdf
1.2	Have Financial Regulations been a) tailored to council? b) reviewed using the most recent version? c) minuted? (Objective B)	Yes Yes Yes		Can be viewed on the website. Documents was tabled for consideration and adopted MAY 2023 chrome-extension://efaidnbmnnnibpcajpcgicfindmkaj/https://tidenhamparishcouncil.co.uk/wp-content/uploads/2023/06/TPCFinancialRegsMay23.pdf
1.3	Does the council a) give grants? b) have a grant-awarding policy?	Yes Yes		Can be viewed on the website. Documents was tabled for consideration and adopted November 2023 chrome-extension://efaidnbmnnnibpcajpcgicfindmkaj/https://tidenhamparishcouncil.co.uk/wp-content/uploads/2023/11/TPCGrantPolicyJuly18.pdf
1.4	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	N/A	Annual Governance Statement Assertion 2 & 3	
1.5	Code of conduct reviewed in the last 2/3 years?		Annual Governance Statement Assertion 3	Evidence seen on councils website chrome-extension://efaidnbmnnnibpcajpcgicfindmkaj/https://tidenhamparishcouncil.co.uk/wp-

				content/uploads/2023/06/Tidenham-PC-Code-of-Conduct.pdf
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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?	Yes	Annual Governance Statement Assertion 3	Evidence seen published on the website chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://tidenhamparishcouncil.co.uk/wp-content/uploads/2023/05/TPCPubAgMay23.pdf item 12 of May 2023 meeting
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)	N/A	Annual Governance Statement Assertion 1 & 3	
2.3	Is there an annual council authorisation of Direct Debit list and	Yes		All DD's and SO's are listed on Financial records that are agreed at each meeting

	Standing Orders? (Objective B)		Annual Governance Statement Assertion 1	
2.4	Was Petty Cash expenditure approved, if any? (Objective F)	N/A	Annual Governance Statement Assertion 1	No petty cash can be seen as being used
2.5	Is all expenditure supported by VAT invoices, if applicable? (Objective B)	Yes	Annual Governance Statement Assertion 1	Evidence seen within the minutes
2.6	VAT – a) recorded in accounts b) reclaimed? (Objective B)	Yes Yes	Annual Governance Statement Assertion 1	Minutes checked and VAT is reclaimed and reported to the council.

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	Annual Governance Statement Assertion 5	Policy has been seen previously
3.2	Copy of Risk Management policy a) adopted?	Yes		

	b) reviewed annually by Council? (Objective C)	Yes	Annual Governance Statement Assertion 5	
3.3	Asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	Yes Yes	Annual Governance Statement Assertion 5	Evidence seen and reviewed on the council website 2023/04 minute 13 a) and b)
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	Evidence seen within the minutes chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/ https://tidenhamparishcouncil.co.uk/wp-content/uploads/2023/04/TPCPubAgApr23.pdf Item 13
3.5	Evidence that internal controls a) take place? b) are documented? c) minuted? as per Council's Financial Regulations/Standing Orders (Objective B)	Yes Yes Yes	Annual Governance Statement Assertion 2	Internal controls are seen within the minutes of the council chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/ https://tidenhamparishcouncil.co.uk/wp-content/uploads/2023/04/TPCPubAgApr23.pdf item 12
3.6	Bank reconciliations are on agenda to be considered by Council? (Objective I)	Yes		chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/ https://tidenhamparishcouncil.co.uk/wp-

			Annual Governance Statement Assertion 1	content/uploads/2023/04/TPCPubAgApr23.pdf evidence seen on agenda item 12 g)
3.7	Review of a) investments? b) bank mandates (signatories on bank accounts)? (Objective B/C)	Yes Yes	Annual Governance Statement Assertion 1	Information can be seen within the minutes
3.8	If bank cards in use, are proper procedures in place? (Objective B)	N/A	Annual Governance Statement Assertion 1	
3.9	Are a) physical records secure? b) electronic records backed up?	Yes	Annual Governance Statement Assertion 5	Records are within the locked filing cabinet, store on the cloud and a hard drive

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	Evidence can be seen chrome- extension://efaidnbmnnnibpcajpcglclefindmkaj/ https://tidenhamparishcouncil.co.uk/wp-content/uploads/2023/12/TPCPubAgDec23.pdf minute 13 a) and b)

4.2	<p>a) Were the earmarked objectives of the reserves identified in the budget, if any?</p> <p>b) Were the general reserves reasonable? (Objective D)</p>	<p>Yes</p> <p>Yes</p>	<p>Annual Governance Statement Assertion 1</p>	
4.3	<p>Was the precept demand for the year under review properly minuted in full council?</p>	<p>Yes</p>		<p>Evidence seen chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/ https://tidenhamparishcouncil.co.uk/wp-content/uploads/2023/12/TPCPubAgDec23.pdf item 13 b)</p>
4.4	<p>Did the council</p> <p>a) regularly compare budget vs spend (as detailed in the financial regulations)</p> <p>b) and evidenced in the minutes? (Objective D)</p>	<p>Yes</p> <p>Yes</p>	<p>Annual Governance Statement Assertion 1</p>	<p>Example seen at chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/ https://tidenhamparishcouncil.co.uk/wp-content/uploads/2023/12/TPCPubAgDec23.pdf Item 11 d)</p>
4.5	<p>Are any significant variances from budget reported?</p>	<p>Yes</p>	<p>Annual Governance Statement Assertion 2</p>	<p>chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/ https://tidenhamparishcouncil.co.uk/wp-content/uploads/2023/12/TPCPubAgDec23.pdf Item 11 d)</p>

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	Evidenced by previous Auditor
5.2	Do salaries paid agree with those approved by Council? (Objective G)	Yes	Annual Governance Statement Assertion 1	Approved monthly
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 Yes		Payroll done by a third party. Payments to HMRC seen
5.4	Are Councillor's allowances and expenses properly authorised & controlled, if any?	N/A	Annual Governance Statement Assertion 1	No councillors allowances can be found
5.5	Pension provision – eligible employees a) offered pension scheme? b) outcome minuted?	Yes Yes	Annual Governance Statement Assertion 3	LGPS used

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	Annual Governance Statement Assertion 3	Reviewed in April 2023 can be seen in the minutes
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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)	N/A	Annual Governance Statement Assertion 1	Receipts and payments system used
6.2	Does Council as a whole consider the	Yes		Financial statements seen as published on the

	year-end accounts in addition to 6.5? (Objective J)		Annual Governance Statement Assertion 1	website
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	
6.4	Annual Governance Statement, section 1 of Annual Return, approved by whole council (with separate minute number from Section 2 below)?	Yes	Annual Governance Statement Assertion 3	Evidence seen on the website hrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/ https://tidenhamparishcouncil.co.uk/wp-content/uploads/2023/09/AuditedAGARNoSig22-23.pdf
6.5	Annual Statement of Accounts, section 2 of Annual Return, approved by whole council (with separate minute number from Section 1 above)?	Yes	Annual Governance Statement Assertion 3	hrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/ https://tidenhamparishcouncil.co.uk/wp-content/uploads/2023/09/AuditedAGARNoSig22-23.pdf
6.6	Are all sections of the Annual Governance & Accountability Return published on the website?	Yes	Annual Governance Statement Assertion 3	hrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/ https://tidenhamparishcouncil.co.uk/wp-content/uploads/2023/09/AuditedAGARNoSig22-23.pdf

	(Objective L/N)			
6.7	Did council correctly provide for the exercise of public rights? (Objective M)	Yes	Annual Governance Statement Assertion 4	Evidence seen on the website chrome-extension://efaidnbmnnnibpcajpcgiclfindmkaj/ https://tidenhamparishcouncil.co.uk/wp-content/uploads/2023/09/NoticeConclusionofAudit22-23.pdf
6.8	Previous internal audit report reviewed by council and action taken where recommended?	Yes	Annual Governance Statement Assertion 7	chrome-extension://efaidnbmnnnibpcajpcgiclfindmkaj/ https://tidenhamparishcouncil.co.uk/wp-content/uploads/2023/04/TPCPubAgApr23.pdf report was noted by council under item 15 April 2023.
6.9	Previous external audit report (for councils with turnover over £25,000) reviewed by council and action taken where recommended?	Yes	Annual Governance Statement Assertion 7	Report is on the website

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	Yes		Evidence seen on the website – policy

	GDPR, such as Data Protection Policy for Staff & Councillors and for the public?		Annual Governance Statement Assertion 3	published under list of council documents
7.2	Is the Council a Managing Trustee?	Yes	Annual Governance Statement Assertion 9	
7.3	Do trustees meet at least once a year and publish separate accounts? (Objective O)	Yes	Annual Governance Statement Assertion 9	Evidence seen on website
7.4	Website Accessibility Statement on website home page?	Yes	Annual Governance Statement Assertion 3	Evidence seen at chrome-extension://efaidnbnmnnnibpcajpcglclefindmkaj/https://www.tidenhamparishcouncil.co.uk/wp-content/uploads/2022/08/TPCWebsiteAccessibilityStatementSept20.pdf published on the website home page.
7.5	Did council formally appoint GAPTC as the Internal Auditor?	Yes	Annual Governance Statement Assertion 6	Minute item 2023/24 December page 25 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?	N/A	Annual Governance Statement Assertion 3	The council has no burial grounds

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	Annual Governance Statement Assertion 3	Evidence can be seen on the website https://www.tidenhamparishcouncil.co.uk/councillors-new-page/
8.2	List of members' a) responsibilities (Objective L) and b) interests held and published on the website?	Yes Yes	Annual Governance Statement Assertion 3	Evidence is published on the website https://www.tidenhamparishcouncil.co.uk/councillors-new-page/
8.3	Agendas signed and displayed on website/noticeboards 3 clear days' prior to meeting? (Objective L)	Yes	Annual Governance Statement Assertion 3	Agendas are posted on the website and have been viewed
8.4	Summons issued in			

	proper format?	Yes	Annual Governance Statement Assertion 3	Summons on the agendas is correct - Agendas are posted on the website and have been viewed
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