



**STAVERTON PARISH COUNCIL**  
**Internal auditor's report for the year ended 31 March 2024**  
**Name of Auditor: Ruth Waller**

**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**

<b>Ref</b>	<b>Test</b>	<b>Meets reqmts? Yes, No or N/A</b>	<b>Internal Auditor's comments/recommendations</b>	<b>Evidence</b>
1.1	Have Standing Orders been a) tailored to council? b) reviewed using the most recent	a) Yes  b) Yes	Reviewed May 2023	Document on Website Reviewed 16 May 2023 minute ref. 16.05.23.13a  <a href="https://staverton.onesuffolk.net/assets/Standin">https://staverton.onesuffolk.net/assets/Standin</a>

	version? c) minuted?	c) Yes	<a href="#">Annual Governance Statement Assertion 1</a>	<a href="#">g-Orders2.pdf</a>
1.2	Have Financial Regulations been a) tailored to council? b) reviewed using the most recent version? c) minuted? (Objective B)	a) Yes  b) Yes  c) Yes	<a href="#">Annual Governance Statement Assertion 1</a>	Policy on Website <a href="#">Financial-Regulations3.pdf (onesuffolk.net)</a> Reviewed 16 May 2023 minute ref 16.05.23.13b
1.3	Does the council a) give grants? b) have a grant-awarding policy?	a) Yes  b) Yes	Reviewed May 2023	Grants Policy on website <a href="https://staverton.onesuffolk.net/assets/Grants-and-Donations-Policy.pdf">https://staverton.onesuffolk.net/assets/Grants-and-Donations-Policy.pdf</a>
1.4	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes	Processes minuted and actioned correctly  <a href="#">Annual Governance Statement Assertion 2 &amp; 3</a>	08.08.23.11 – Insurance Only item requiring 3 quotes
1.5	Code of conduct reviewed in the last 2/3 years?	Yes	Code of Conduct recommended by Tewkesbury Borough Council  <a href="#">Annual Governance Statement Assertion 3</a>	Adopted May 2023 minute ref 16.05.23.1 <a href="#">TEWKESBURY BOROUGH COUNCIL (onesuffolk.net)</a>

## 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	Recommend this is confirmed at every Annual Meeting  <a href="#">Annual Governance Statement Assertion 3</a>	February 2024, minute ref: 12.02.24.9
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)	a) Yes  b) N/a	No S.137 payments made  <a href="#">Annual Governance Statement Assertion 1 &amp; 3</a>	Cashbook seen by Auditor.
2.3	Is there an annual council authorisation of Direct Debit list and Standing Orders? <a href="#">(Objective B)</a>	Yes	<a href="#">Annual Governance Statement Assertion 1</a>	May 2023 minute ref 16.05.23.12a
2.4	Was Petty Cash expenditure approved, if any? <a href="#">(Objective F)</a>	N/a	<a href="#">Annual Governance Statement Assertion 1</a>	
2.5	Is all expenditure supported by VAT	Yes		Sample of Invoices seen be Auditor Cashbook shows VAT

	invoices, if applicable? (Objective B)		Annual Governance Statement Assertion 1	
2.6	VAT – a) recorded in accounts b) reclaimed? (Objective B)	a) Yes b) Yes	Annual Governance Statement Assertion 1	Last VAT reclaim completed

### 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)	a) Yes b) Yes	Council confirmed the Insurance Policy was still fit for purpose in August 2023.  Annual Governance Statement Assertion 5	Insurance Policy seen by Auditor. Reviewed August 2023, minute ref: 08.08.23.11
3.2	Copy of Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	a) Yes b) Yes	Reviewed in August 2023  Annual Governance Statement Assertion 5	Policy on website <a href="#">Risk-Assessment-Policy.pdf (onesuffolk.net)</a> Reviewed in August 2023, minute ref: 08.08.23.10a
3.3	Asset register a) reviewed regularly?	a) Yes b) Yes		Reviewed in May and August 2023. 16.05.23.13g, 08.08.23.10b

	(Objective H) b) published on website? (Objective L)		Annual Governance Statement Assertion 5	
3.4	Evidence that assets a) have been inspected for risk? b) reported in minutes? c) any actions undertaken? (Objective C)	a) Yes b) Yes c) Yes	Annual Governance Statement Assertion 5	Assets inspection recorded in minutes of February 2024 Council meeting. 12.02.24.11d  Assets Check seen by Auditor
3.5	Evidence that internal controls a) take place? b) are documented? c) minuted? as per Council's Financial Regulations/Standing Orders (Objective B)	a) Yes b) Yes c) Yes	Internal Control procedure reviewed May 2023  Annual Governance Statement Assertion 2	Reviewed May 2023, Minute ref: 14.05.24.13
3.6	Bank reconciliations are on agenda to be considered by Council? (Objective I)	Yes	Annual Governance Statement Assertion 1	Agendas are on website and show bank reconciliations <a href="#">Minutes &amp; Agendas » Staverton Parish Council (onesuffolk.net)</a>
3.7	Review of a) investments? b) bank mandates (signatories on bank accounts)? (Objective B/C)	a) n/a b) Yes	Annual Governance Statement Assertion 1	a) No investment policy b) Reviewed May 2023, minute ref 16.05.23.11g
3.8	If bank cards in use,	No		

	are proper procedures in place? (Objective B)		Annual Governance Statement Assertion 1	
3.9	Are a) physical records secure? b) electronic records backed up?	a) Yes b) Yes	Annual Governance Statement Assertion 5	a) Clerk confirmed they are in a locked cupboard in own home b) IONIS harddrive and via the Cloud

#### 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)	a) Yes b) Yes c) Yes	Annual Governance Statement Assertion 1	November 2023 minutes Minute ref:13.11.23.10
4.2	a) Were the earmarked objectives of the reserves identified in the budget, if any? b) Were the general reserves reasonable? (Objective D)	a) Yes  b) Yes but	Recommend that Reserves are properly earmarked.  The reserves are at their limit. Good practice to have a Reserves Policy in place.	Clerk confirmed Council is aware of their duties.



	Council? (Objective G)		Annual Governance Statement Assertion 1	
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)	a) Yes  b) Yes		Confirmed by Clerk and Payroll evidence seen by Auditor.
5.4	Are Councillor's allowances and expenses properly authorised & controlled, if any?	N/a	Annual Governance Statement Assertion 1	
5.5	Pension provision – eligible employees a) offered pension scheme? b) outcome minuted?	a) Yes b) Yes	Recommend the Pension Provision for Current Clerk is included as agenda item and outcome minuted at the next Council meeting  Annual Governance Statement Assertion 3	Temporary Clerk declined offer of Pension – minuted in May 2023 meeting.  Present Clerk just returned from Maternity leave. Is pursuing the Pension provision.
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)	a) Yes  b) Yes	Annual Governance Statement Assertion 3	Clerk confirmed last date of re-declaration as July 2023.

## 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	
6.2	Does Council as a whole consider the year-end accounts in addition to 6.5? (Objective J)	Yes	Annual Governance Statement Assertion 1	May 2023 meeting Minute ref: 16.05.23.11a <a href="#">Minutes-Annual-Meeting-of-the-Council-16th-May-2023.pdf (onesuffolk.net)</a>
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)	Yes	Annual Governance Statement Assertion 1	May 2023 meeting. Minute ref:16.05.23.11c  <a href="#">Minutes-Annual-Meeting-of-the-Council-16th-May-2023.pdf (onesuffolk.net)</a>
6.4	Annual Governance Statement, section 1 of Annual Return,	Yes		May 2023 meeting Minute ref: 16.05.23.11d  <a href="#">Minutes-Annual-Meeting-of-the-Council-16th-</a>

	approved by whole council (with separate minute number from Section 2 below)?		Annual Governance Statement Assertion 3	<a href="#">May-2023.pdf (onesuffolk.net)</a>
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	May 2023 meeting Minute ref 16.05.23.11e <a href="#">Minutes-Annual-Meeting-of-the-Council-16th-May-2023.pdf (onesuffolk.net)</a>
6.6	Are all sections of the Annual Governance & Accountability Return published on the website? (Objective L/N)	Yes	Annual Governance Statement Assertion 3	<a href="#">AGAR-22-23-PDF-for-website.pdf (onesuffolk.net)</a>
6.7	Did council correctly provide for the exercise of public rights? (Objective M)	Yes	Dates for the period of exercise of public rights were reported to council and minuted.  Annual Governance Statement Assertion 4	May 2023 meeting Minute ref 16.05.23.11f and published on website  <a href="#">Minutes-Annual-Meeting-of-the-Council-16th-May-2023.pdf (onesuffolk.net)</a>
6.8	Previous internal audit report reviewed by council and action taken where recommended?	Yes	Recommended any actions recommended by Auditor could be recorded in the minutes  Annual Governance Statement Assertion 7	May 2023 meeting minute ref: 16.05.23.11b No actions minuted.  <a href="#">Minutes-Annual-Meeting-of-the-Council-16th-May-2023.pdf (onesuffolk.net)</a>
6.9	Previous external audit report (for	N/a		

councils with turnover over £25,000) reviewed by council and action taken where recommended?		<a href="#">Annual Governance Statement Assertion 7</a>	
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## 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	Data Protection on website as recommended by last audit  <a href="#">Annual Governance Statement Assertion 3</a>	Data Protection Policy on website
7.2	Is the Council a Managing Trustee?	No	<a href="#">Annual Governance Statement Assertion 9</a>	
7.3	Do trustees meet at least once a year and publish separate accounts? (Objective O)	N/a	<a href="#">Annual Governance Statement Assertion 9</a>	
7.4	Website Accessibility Statement on website home page?	Yes	Link on home page to Accessibility Statement  <a href="#">Annual Governance Statement Assertion 3</a>	Link on home page to Accessibility Statement  <a href="https://staverton.onesuffolk.net/assets/Accessibility-Statement.pdf">https://staverton.onesuffolk.net/assets/Accessibility-Statement.pdf</a>



8.2	List of members' a) responsibilities ( <a href="#">Objective L</a> ) and b) interests held and published on the website?	a) No b) No	a) Unclear if any members have delegated responsibilities b) Recommend Member's Interests should be published on Council's own website.  <a href="#">Annual Governance Statement Assertion 3</a>	a) None b) No. There is a link to TBC's website instead.
8.3	Agendas signed and displayed on website 3 clear days' prior to meeting? ( <a href="#">Objective L</a> )	Yes	<a href="#">Annual Governance Statement Assertion 3</a>	Agendas published on website. <a href="#">Minutes &amp; Agendas » Staverton Parish Council (onesuffolk.net)</a>
8.4	Summons issued in proper format?	Yes	<a href="#">Annual Governance Statement Assertion 3</a>	Agendas on website August 2023 and February 2024 sampled by Auditor