



**Staverton PARISH/TOWN COUNCIL**  
**Internal auditor's report for the year ended 31 March 2025**  
**Name of Auditor: Gill Jennings**

**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**

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	Yes	Minutes 14.05.24.12 2024 version due to be reviewed in May 25		Assertion 1 Yes

	council? b) reviewed using the most recent version? c) minuted? (Objective B)				
2	Have Standing Orders been a) tailored to council? b) reviewed using the most recent version? c) minuted?	Yes	Minutes 14.05.24.11a Due to be reviewed in May 25		Assertion 1 Yes
3	Code of conduct reviewed in the last 2/3 years?	Yes	Minutes 16.05.23.14		Assertion 3 Yes

## 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	Signed reconciliations seen and Council minutes approve these		Assertion 2 Yes
5	VAT claims have been submitted and are up to date (objective E)	No		Vat is due for repayment so claim should be submitted	Assertion 1 No

6	S137 a) is there a separate account for payments? b) are totals within statutory limits? (objective A)	N/A	GPC used instead		Assertions 1&3 Yes
7	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	Yes	12.02.2410d	Although payment to ICO by DD would be appropriate?	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	Copy reports seen and minuted		Assertion 2 Yes
10	Was budget for 24-25 a) prepared? b) adopted by Full Council? c) Were the earmarked reserves identified?	a)Yes b)Yes c) noted on the budget report not minuted	Minuted  11.11.24.8	It is doubtful that the Council knew the council tax band rates when approving the precept and it might have been better to wait for these to be confirmed. Council was also discussing new items for expenditure.	Assertion1 Yes

	<p>d) Were the general reserves reasonable? f) Was precept calculated and approved? (Objective D)</p>	<p>d) Yes e) Yes</p>			
11	<p>Were end of year accounting statements a) prepared? b) match cashbook? c) supported by report?</p>	<p>a) 23/24 accounts approved b &amp; c) 24/25 cashbook and AGAR match and supported by reports</p>	<p>Minuted 10.06.24 10.06.24.4a</p>		<p>Assertion 6 Yes</p>
12	<p>Did the council periodically compare budget vs spend (as detailed in the FRs)? (Objective D)</p>	<p>Yes</p>	<p>Budget reports are minuted and attached to the minutes  14.05.24 12.08.24 11.11.24 10.02.25 14.05.24.9C 12.08.24.8C 11.11.24.8C 10.02.25.9C</p>		<p>Assertion 1 Yes</p>
13	<p>Was Petty Cash expenditure a) Approved? b) supported by receipts?</p>	<p>N/A</p>			<p>Assertion 1 Yes</p>

	c) VAT accounted for? (Objective F)				
14	Was Insurance policy reviewed to ensure still fit for purpose? (Objective C)	Yes	.Minutes 14.05.24 14.05.24.10a		Assertion 5 Yes
	<i>Note Councils have not been asked to submit any information on burials. Auditor to check sample if appropriate.</i>				

### 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? <i>Note to auditor checklist asks for 'clerical'. Use judgement if this is</i>	Yes	Clerk contract seen		Assertion 3 Yes

	<i>not appropriate</i>				
16	Has Council's PAYE / NIC been properly dealt with (including year-end procedures)? P32 seen (if relevant)? (Objective G)	Yes P32 seen			Assertion 3 Yes
16a	<i>Note to auditor. Councils not required to provide evidence but check that Council has met pension obligations</i>		LGPS available		Assertion 2 Yes

#### 4. Transparency and Public Rights

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	<a href="https://staverton.onesuffolk.net/public-documents/">https://staverton.onesuffolk.net/public-documents/</a>		Assertion 3 Yes

18	Did council correctly provide for the exercise of public rights? (Objective M)	Yes			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  Yes	10.06.24 10.06.24.4b  10.06.24.4c		Assertion 7 Yes

#### 5. Additional information – if relevant

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?	Yes	12.02.24 12.02.24.9		Assertion 3 Yes
21	Have assets				Assertion 5

	a) been inspected for risk? b) any actions undertaken and recorded? (Objective C)	a)Yes b)Yes	Risk assessments seen		Yes
22	Is asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	a)Yes b) Yes	14.05.24 14.05.24.11f		Assertion 5 Yes
23	Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	a) Yes b) Yes			Assertion 5 Yes
24	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes	e.g. the Council considered quotations for a new website and is seeking quotations for replacement MVAS and chairs		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)	N/A			Assertion 9 n/a

