



HARTPURY PARISH COUNCIL
Internal auditor's report for the year ended 31 March 2025
Name of Auditor: GILLIAN ORCHARD PREECE

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 council? b) reviewed using the most recent version? c) minuted? (Objective B)	No Yes Yes	Sighted on website 1st July 2024 Min Ref 8	Council should review Financial regulations and tailor to suit council removing irrelevant information using notes provided (e.g. PC Name and date on page 4, and references to Wales)	Assertion 1 Yes
2	Have Standing Orders been a) tailored to council?	Yes Yes	Sighted on website		Assertion 1 Yes

	b) reviewed using the most recent version? c) minuted?	Yes	15th May 2024 Min Ref 6 9		
3	Code of conduct reviewed in the last 2/3 years?	Yes	Sighted on website		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	Sighted		Assertion 2 Yes
5	VAT claims have been submitted and are up to date (objective E)	Yes	Reclaim acknowledgement sighted		Assertion 1 Yes
6	S137 a) is there a separate account for payments? b) are totals within statutory limits? (objective A)	NA		Council has adopted GPC - 15.5.24 minute 16.7	Assertions 1&3
7	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	N/A			Assertion 2
8	Cashbook provided and random sample checked. Give details at Annex A.	Yes	Sighted	Random selected and noted at Annex. Recommend clerk ensures all payments are minuted or that the financial report is referred to	Assertion 2 Yes
9	Internal controls a) policy in place?	No Yes	Check lists sighted	Council uses Financial Regulations	Assertion 2 Yes

	b) evidence checks took place as per Council's Fin Regs/Standing Orders (Objective B)				
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	6 Nov 23 Min 7.3 6th January 2025 Min Ref 6.9		Assertion 1 Yes
11	Were end of year accounting statements a) prepared? b) match cashbook? c) supported by report?	Yes	15.5.24 minute 16.3		Assertion 6 Yes
12	Did the council periodically compare budget vs spend (as detailed in the FRs)? (Objective D)	Yes	2nd September and 4th November 2024	Reviewed at every meeting	Assertion 1 Yes
13	Was Petty Cash expenditure a) Approved? b) supported by receipts? c) VAT accounted for? (Objective F)	N/A			Assertion 1 Yes
14	Was Insurance policy reviewed to ensure still fit for purpose? (Objective C)	Yes	. 2nd September 2024 Min Ref 6.5		Assertion 5 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?	Yes	Contract sighted	Transferred to new NALC/SLCC contract in March 2025	Assertion 3 Yes
16	Has Council's PAYE / NIC been properly dealt with (including year-end procedures)? P32 seen (if relevant)? (Objective G)	Yes	HMRC Basic tools Employee payment summary sighted		Assertion 3 Yes
16a	<i>Note to auditor. Councils not required to provide evidence but check that Council has met pension obligations</i>				Assertion 2

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			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	15th May 2024 Min Ref 16.5 and 13th March 2025 Min Ref 6.6 15 May 2024 17.3	Recommend that Council reviews the grant awarding policy adopted in 2020. Policy was reviewed PC meeting - 4 Feb 2025 Min Ref 6 Recommend that Council confirms that the Internal Auditor is competent and independent of Council when appointing them. Minuted when appointing the internal auditor for 2024-25. Recommend that councillor responsibilities are also recorded against their names on the website. Completed.	Assertion 7 Yes
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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	15th May 2024 Min Ref 16.7		Assertion 3 Yes
21	Have assets a) been inspected for risk? b) any actions undertaken and recorded? (Objective C)	Yes Yes	Sighted	Tree Survey in process of being carried out Land & Buildings Street Furniture Defibrillator, bus shelters, flagpole	Assertion 5 Yes
22	Is asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	Yes Yes	2nd September 2024 Min Ref 6.4 Sighted		Assertion 5 Yes

23	Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	Yes	Sighted on website 15th May 2024 Min Ref 10		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 NA

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 initialised by signatories?	VAT	Power to spend? Yes or No	S.137?	Comments/Do they match Financial Regulations?
	37.51	R Gregory	15.5.24	15.5.24	1.7.24			Yes - GPC		Yes – Agreed at footpath meeting, expected expense
	28.78	V Roberts	4.11.24	4.11.24	4.11.24			Yes - GPC		
	884.00	Zurich	2.9.24	2.9.24	2.9.24			Yes - GPC		
	90.00	Gaptc	2.9.24	6.1.25	6.1.25			Yes - GPC		
	6000.00	Elancity	3.2.25	3.2.25	28.3.25		1000	Yes - GPC		Payment agreed but cheque not raised at meeting but raised after checking units but before the year end (date on cheque 28.3.25) P

Income

Name on invoice/name of payee	Amount	Promptly banked? Bank Statement (month)	Receipt minuted? Yes or No	Comments
FODDC	5157.50		28.3.24 to 19.4.24 and 30.8.24 to 20.9.24	May 24 – listed on sheet of payments provided to Cllrs
Lloyds	27.76		30.12.24 to 9.1.25	March 25 listed on accounts in the minutes (finance is now included in the body of the minutes rather than as an attachment.