



**BODDINGTON PARISH/TOWN COUNCIL**  
**Internal auditor's report for the year ended 31 March 2023**  
**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?	a) Yes b) Yes		Document online  <a href="http://www.boddingtonparishcouncil.org.uk/public-documents/">http://www.boddingtonparishcouncil.org.uk/public-documents/</a>

	b) reviewed using the most recent version? c) minuted?	c) Yes	Meeting held on 11 August 2022 Minute ref 11.08.22.14  Annual Governance Statement Assertion 1	Minutes from Meeting held on 11 August 2022 Minute ref 11.08.22.14
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	Meeting held May 2022 Minute Ref: 04.05.22.13b  Annual Governance Statement Assertion 1	Document online  <a href="http://www.boddingtonparishcouncil.org.uk/public-documents/">http://www.boddingtonparishcouncil.org.uk/public-documents/</a>  Meeting held May 2022 Minute Ref: 04.05.22.13b
1.3	Does the council a) give grants? b) have a grant-awarding policy?	a) Yes b) Yes		Policy on website
1.4	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	N/a	Annual Governance Statement Assertion 2 & 3	None
1.5	Code of conduct reviewed in the last 2/3 years?	Yes	Annual Governance Statement Assertion 3	Document online <a href="http://www.boddingtonparishcouncil.org.uk/public-documents/">http://www.boddingtonparishcouncil.org.uk/public-documents/</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?	No	Doesn't meet criteria.  Annual Governance Statement Assertion 3	N/a
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) Yes	No S137 expenditure  Annual Governance Statement Assertion 1 & 3	Cashbook seen by Auditor
2.3	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	Yes	Annual Governance Statement Assertion 1	May meeting 2022
2.4	Was Petty Cash expenditure approved, if any? (Objective F)	N/a	Annual Governance Statement Assertion 1	No petty cash
2.5	Is all expenditure	Yes		Transactions sample

	supported by 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	Re-claim seen by Auditor from February 2022

### 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	Annual Governance Statement Assertion 5	Policy on website <a href="http://www.boddingtonparishcouncil.org.uk/public-documents/">http://www.boddingtonparishcouncil.org.uk/public-documents/</a>
3.2	Copy of Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	a) No b) No	A risk assessment is in place but not formal policy. This was last reviewed August 2021. Recommend adopting a formal Policy.  Annual Governance Statement Assertion 5	Risk Assessment Document seen by Auditor
3.3	Asset register a) reviewed regularly? (Objective H)	a) yes b) Yes	Only a few Assets – last reviewed May 2021. Recommend this is reviewed this year.	<a href="http://www.boddingtonparishcouncil.org.uk/pub">http://www.boddingtonparishcouncil.org.uk/pub</a>

	b) published on website? (Objective L)		Annual Governance Statement Assertion 5	<a href="#">lic-documents/</a>
3.4	Evidence that assets a) have been inspected for risk? b) reported in minutes? c) any actions undertaken? (Objective C)	a) Yes b) No c) N/a	Very few assets. Recommend they are inspected every 6 months.  Annual Governance Statement Assertion 5	Very few Assets.
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) No	Clerk has confirmed verbally that these take place but there is no evidence in minutes.  Recommend that the Internal Controls is followed and minuted..  Annual Governance Statement Assertion 2	None. Not clear in minutes that internal controls have been completed.
3.6	Bank reconciliations are on agenda to be considered by Council? (Objective I)	Yes	Annual Governance Statement Assertion 1	Agendas published on website  <a href="http://www.boddingtonparishcouncil.org.uk/minutes-and-agendas/">http://www.boddingtonparishcouncil.org.uk/minutes-and-agendas/</a>
3.7	Review of a) investments? b) bank mandates (signatories on bank accounts)? (Objective B/C)	a) None b) Yes	Annual Governance Statement Assertion 1	February minutes (online).  <a href="#">Boddington Parish Council - Minutes and Agendas</a>

3.8	If bank cards in use, are proper procedures in place? (Objective B)	No	Annual Governance Statement Assertion 1	N/a
3.9	Are a) physical records secure? b) electronic records backed up?	a) Yes b)No	Recommend electronic records are backed up – e.g. Memory stick/the Cloud  Annual Governance Statement Assertion 5	Discussion with Clerk

#### 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	Recommend a separate minute for the adoption of the budget.  Annual Governance Statement Assertion 1	Minutes from 10th November 22. Minute ref 10.11.22.10  <a href="#">Draft Minutes 10th November 2022 (2).pdf</a>
4.2	a) Were the earmarked objectives of the reserves identified in the budget, if any? b) Were the general reserves	None		No earmarked reserves

	reasonable? (Objective D)		Annual Governance Statement Assertion 1	
4.3	Was the precept demand for the year under review properly minuted in full council?	Yes	Recommend a separate minute for the precept demand.	Minutes from 10th November 22. Minute ref 10.11.22.10  <a href="#">Draft Minutes 10th November 2022 (2).pdf</a>
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)	a) Yes b) Yes	Budget vs spend considered at every meeting and included as an Appendix in minutes.  Annual Governance Statement Assertion 1	<a href="#">Boddington Parish Council - Minutes and Agendas</a>
4.5	Are any significant variances from budget reported?	Yes	Annual Governance Statement Assertion 2	<a href="http://www.boddingtonparishcouncil.org.uk/minutes-and-agendas/">http://www.boddingtonparishcouncil.org.uk/minutes-and-agendas/</a>

## 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	Contracts of both Current Clerk and Clerk currently on maternity leave seen by Auditor
5.2	Do salaries paid agree with those approved by Council?	Yes	Annual Governance Statement Assertion 1	Payslips + contract seen by Auditor

	(Objective G)			
5.3	<p>Has Council a) registered as an employer with HMRC? b) have PAYE / NIC been properly dealt with (including year-end procedures)?</p> <p>(Objective G)</p>	<p>a) Yes b) Yes</p>		Payslip seen by Auditor
5.4	<p>Are Councillor's allowances and expenses properly authorised &amp; controlled, if any?</p>	None	Annual Governance Statement Assertion 1	N/a
5.5	<p>Pension provision – eligible employees a) offered pension scheme? b) outcome minuted?</p>	<p>a) No b)No</p>	<p>New Clerk – aware of this requirement and is included in Agenda for May 2023</p> <p>Annual Governance Statement Assertion 3</p>	None
5.6	<p>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</p>	<p>a) No b) No</p>	<p>New Clerk – aware of this requirement and is included in Agenda for May 2023</p>	None



years)

Annual Governance Statement Assertion 3

## 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? <a href="#">(Objective J)</a>	N/a	Annual Governance Statement Assertion 1	N/a
6.2	Does Council as a whole consider the year-end accounts in addition to 6.5? <a href="#">(Objective J)</a>	Yes	Annual Governance Statement Assertion 1	4 <sup>th</sup> May 2022 meeting (minutes online) Minute Ref: 04.05.22.11a
6.3	Minute confirming that council is eligible for Certificate of Exemption (only for councils with a turnover of less than £25,000) <a href="#">(Objective K)</a>	Yes	Annual Governance Statement Assertion 1	4 <sup>th</sup> May 2022 meeting (minutes online) Minute Ref: 04.05.22.11c  <a href="#">Boddington Parish Council - Minutes and Agendas</a>
6.4	Annual Governance	Yes		4 <sup>th</sup> May 2022 meeting (minutes online)

	Statement, section 1 of Annual Return, approved by whole council (with separate minute number from Section 2 below)?		Annual Governance Statement Assertion 3	Minute ref: 04.05.22.11d <a href="#">Boddington Parish Council - Minutes and Agendas</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	4 <sup>th</sup> May 2022 meeting (minutes online) 04.05.22.11e <a href="#">Boddington Parish Council - Minutes and Agendas</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	Website: <a href="#">Boddington Parish Council - Public Documents</a>
6.7	Did council correctly provide for the exercise of public rights? (Objective M)	Yes	Annual Governance Statement Assertion 4	Public Rights published on website and minuted at 4 <sup>th</sup> May 2022 Minute ref: 04.05.22.11f <a href="#">Boddington Parish Council - Minutes and Agendas</a>
6.8	Previous internal audit report reviewed by council and action taken where recommended?	Yes	Received by Council on 4 <sup>th</sup> May 2022. No actions noted.  Annual Governance Statement Assertion 7	Noted at meeting held on 4 <sup>th</sup> May 2022 Minute Ref: 04.05.22.11b
6.9	Previous external	N/a		N/a

audit report (for councils with turnover over £25,000) reviewed by council and action taken where recommended?		Annual Governance Statement Assertion 7	
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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	Recommend the Council registers with the ICO.  Annual Governance Statement Assertion 3	On website  Not registered with ICO.
7.2	Is the Council a Managing Trustee?	No	Annual Governance Statement Assertion 9	n/a
7.3	Do trustees meet at least once a year and publish separate accounts? (Objective O)	n/a	Annual Governance Statement Assertion 9	n/a
7.4	Website Accessibility Statement on website home page?	Yes	Annual Governance Statement Assertion 3	Website – home page <a href="#">Boddington Parish Council - Home</a>

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	February 2023 – minutes online Minute Ref: 02.02.23.10
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	n/a

## 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?	a) Yes b) Yes c) Yes	Only draft minutes appear on website. Recommend uploading final minutes, without watermark (signature redacted)  Reminder to Council to sign final page of minutes	Website <a href="http://www.boddingtonparishcouncil.org.uk/public-documents/">http://www.boddingtonparishcouncil.org.uk/public-documents/</a>  May 2022 + November 2022 physical minutes seen by Auditor.

			Annual Governance Statement Assertion 3	
8.2	List of members' responsibilities (Objective L) and interests held and published on the website?	a) No b) Yes	Recommend Responsibilities and Interests are published on website.  Annual Governance Statement Assertion 3	Link on website <a href="http://www.boddingtonparishcouncil.org.uk/public-documents/">http://www.boddingtonparishcouncil.org.uk/public-documents/</a>
8.3	Agendas signed and displayed on website/noticeboards 3 clear days' prior to meeting? (Objective L)	Yes	Annual Governance Statement Assertion 3	Agendas published on website  <a href="http://www.boddingtonparishcouncil.org.uk/minutes-and-agendas/">http://www.boddingtonparishcouncil.org.uk/minutes-and-agendas/</a>
8.4	Summons issued in proper format?	Yes	Annual Governance Statement Assertion 3	Agendas published on website  <a href="http://www.boddingtonparishcouncil.org.uk/minutes-and-agendas/">http://www.boddingtonparishcouncil.org.uk/minutes-and-agendas/</a>