



BODDINGTON 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

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?	a) Yes	Adopted August 2022 and Reviewed May 2023	Document on Website http://www.boddingtonparishcouncil.org.uk/ap

	b) reviewed using the most recent version? c) minuted?	b) Yes c) Yes	Annual Governance Statement Assertion 1	p/download/5818237207/Standing+Orders.pdf Reviewed May 11, 2023, Minute ref 11.05.23.14a
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	Annual Governance Statement Assertion 1	Policy on Website Reviewed May 11, 2023 minute ref 11.05.23.14b http://www.boddingtonparishcouncil.org.uk/app/download/5818237214/Financial+Regulations.pdf
1.3	Does the council a) give grants? b) have a grant-awarding policy?	a) Yes b) Yes		Grants Policy on website http://www.boddingtonparishcouncil.org.uk/app/download/5817316257/Grants
1.4	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes	Annual Governance Statement Assertion 2 & 3	
1.5	Code of conduct reviewed in the last 2/3 years?	Yes	Annual Governance Statement Assertion 3	Adopted May 2023 minute ref 11.05.23.15

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 that this is confirmed at the Annual Meeting in 2025. Annual Governance Statement Assertion 3	Adopted in February 2024 Minute ref 15.02.24.9
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	Annual Governance Statement Assertion 1 & 3	On 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 2023
2.4	Was Petty Cash expenditure approved, if any? (Objective F)	N/A	Annual Governance Statement Assertion 1	

2.5	Is all expenditure supported by VAT invoices, if applicable? (Objective B)	Yes	Annual Governance Statement Assertion 1	Sample of Invoices seen be Auditor
2.6	VAT – a) recorded in accounts b) reclaimed? (Objective B)	a) Yes b) Yes	Small council, so not much VAT to reclaim Annual Governance Statement Assertion 1	Last VAT reclaim completed Feb 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	Council confirmed the Insurance Policy was still fit for purpose in November 2022. Annual Governance Statement Assertion 5	Insurance Policy on website
3.2	Copy of Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	a) Yes b) Yes	Adopted August 2023 Annual Governance Statement Assertion 5	Policy on website http://www.boddingtonparishcouncil.org.uk/app/download/5818913323/Risk+Assessment+Policy+August+2023.pdf

3.3	Asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	a) Yes b) Yes	Annual Governance Statement Assertion 5	Adopted 10.08.23 under minute ref 10.08.23.11b http://www.boddingtonparishcouncil.org.uk/app/download/5818492958/Asset+Register+.pdf
3.4	Evidence that assets a) have been inspected for risk? b) reported in minutes? c) any actions undertaken? (Objective C)	a) No b) No c) No	Councillors confirmed asset checks had been completed in February meeting. No further details and no actions required. Annual Governance Statement Assertion 5	Assets inspection reported to Council in February 2024, minute ref 15.02.24.15d
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 but c) Yes	Internal Control procedure reviewed May 2023 Not clear if this is confirmation of an Internal Control check Annual Governance Statement Assertion 2	Internal Control procedure reviewed May 2023
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 Boddington Parish Council - Minutes and Agendas

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) N/A b) Reviewed May 2023, Minute 11.5.23.12g
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?		Annual Governance Statement Assertion 5	Meeting with Clerk: a) Clerk confirmed document are kept in a locked cupboard. b) Google Cloud used for back-up

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 that Council approve the budget, with its own minute reference. Separate minute reference to agree the Precept.	10 Nov 2022 Minute ref: 10.11.22.10 Draft Minutes 10th November 2022.pdf

			Annual Governance Statement Assertion 1	
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	Annual Governance Statement Assertion 1	Reserves minuted at meeting held 9 J
4.3	Was the precept demand for the year under review properly minuted in full council?	Yes	Recommend agreement of the Precept demand is minuted separately from the budget approval.	Draft Minutes 10th November 2022.pdf Minute ref: 10.11.22.10 Amount of precept requested has been recorded.
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	Report sent to Cllrs prior to meeting Annual Governance Statement Assertion 1	In Minutes. Reports shared with Cllrs prior to meeting
4.5	Are any significant variances from budget reported?	Yes	And Published on the website Annual Governance Statement Assertion 2	Variances published on the website

5. Payroll

Ref	Test	Meets reqmts?	Internal Auditor's comments/recommendations	Evidence
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		Yes, No or N/A		
5.1	Do all staff have a contract of employment?	Yes	Annual Governance Statement Assertion 3	Only Clerk employed. Contract not seen by Auditor.
5.2	Do salaries paid agree with those approved by Council? (Objective G)	Yes	Annual Governance Statement Assertion 1	Payroll information seen by Auditor
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) No	Annual Governance Statement Assertion 3	Clerk has just returned from Maternity Leave. This will be actioned by end of 2024
5.6	Is Council			

<p>a) registered with the Pension Regulator for auto-enrolment pensions? b) Has auto-enrolment registration with Pension Regulator been reviewed (required every 3 years)</p>	<p>a) Yes b) Yes</p>	<p>Annual Governance Statement Assertion 3</p>	<p>Last re-enrolment took place on 12 June 2023. Letter from Pension Regulator seen by auditor</p>
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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	<p>Are debtors and creditors recorded properly on separate balance sheet if using Income & Expenditure reporting? (Objective J)</p>	N/A	<p>Annual Governance Statement Assertion 1</p>	
6.2	<p>Does Council as a whole consider the year-end accounts in addition to 6.5?</p>	Yes		<p>May 2023 meeting Minute ref 11.05.23.12a Annual Meeting Minutes 11th May 2023 2 (3).pdf</p>

	(Objective J)		Annual Governance Statement Assertion 1	
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	May 2023 meeting Minute ref 11.05.23.12c Annual Meeting Minutes 11th May 2023 2 (3).pdf
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	May 2023 meeting Minute ref: 11.05.23.12d Annual Meeting Minutes 11th May 2023 2 (3).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	May 2023 meeting Minute ref 11.05.23.12e Annual Meeting Minutes 11th May 2023 2 (3).pdf
6.6	Are all sections of the Annual Governance & Accountability Return published on the website? (Objective L/N)	Yes	Annual Governance Statement Assertion 3	http://www.boddingtonparishcouncil.org.uk/app/download/5818456234/AGAR+22+23+PDF+for+website.pdf

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 11.05.23.12f
6.8	Previous internal audit report reviewed by council and action taken where recommended?	Yes	Recommended actions could be recorded in the minutes Annual Governance Statement Assertion 7	May 2023 meeting minute ref: 11.05.23.12b Annual Meeting Minutes 11th May 2023 2 (3).pdf
6.9	Previous external audit report (for councils with turnover over £25,000) reviewed by council and action taken where recommended?	N/A	 Annual Governance Statement Assertion 7	

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	 Annual Governance Statement Assertion 3	Policy for Public on website

7.2	Is the Council a Managing Trustee?	No	Annual Governance Statement Assertion 9	
7.3	Do trustees meet at least once a year and publish separate accounts? (Objective O)	N/A	Annual Governance Statement Assertion 9	
7.4	Website Accessibility Statement on website home page?	Yes	Link on home page to Accessibility Statement Annual Governance Statement Assertion 3	Link on home page to Accessibility Statement
7.5	Did council formally appoint GAPTC as the Internal Auditor?	Yes	Recommend that Council confirm that the Internal Auditor is competent and independent of Council. Annual Governance Statement Assertion 6	Minutes of November 23 meeting. Minute ref: 02.11.23.9e
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	

8. Procedures

Ref	Test	Meets reqmts? Yes, No or	Internal Auditor's comments	Evidence
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		N/A		
8.1	<p>Minutes:</p> <p>a) DPIs or other interests recorded?</p> <p>b) published on website in draft form within one month (mandatory for councillors with a turnover of less than £25,000)? (Objective L)</p> <p>c) initialled on each page and final page signed?</p>	<p>a) Yes</p> <p>b) Yes</p> <p>c) Yes</p>	<p>Recommend not using watermarks on PDF documents. This makes the document more difficult to read for those who are visually impaired and are using a reader.</p> <p>Annual Governance Statement Assertion 3</p>	<p>Minutes on website</p> <p>August 2023 and November 2023 signed minutes seen by Auditor</p>
8.2	<p>List of members' responsibilities (Objective L) and b) interests held and published on the website?</p>	<p>a) Yes</p> <p>b) No</p>	<p>Recommend the Members Register of Interests forms are shown on the Council's website.</p> <p>Annual Governance Statement Assertion 3</p>	<p>Cllrs responsibilities minuted in Annual meeting (May 2023)</p>
8.3	<p>Agendas signed and displayed on website 3 clear days' prior to meeting? (Objective L)</p>	<p>Yes</p>	<p>Annual Governance Statement Assertion 3</p>	<p>Agendas published on website.</p> <p>Boddington Parish Council - Minutes and Agendas</p>
8.4	<p>Summons issued in proper format?</p>	<p>Yes</p>	<p>Annual Governance Statement Assertion 3</p>	<p>Agendas on website</p>