



**CAM PARISH COUNCIL**  
**Internal auditor's report for the year ended 31 March 2024**  
**Name of Auditor: Anita Sach**

**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 c) Yes		April minute FC.22.291 and May Annual Meeting FC.23.008a Documents section of website

	b) reviewed using the most recent version? c) minuted?		<a href="#">Annual Governance Statement Assertion 1</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>	May Annual Meeting minute FC.23.008b Documents section of website
1.3	Does the council a) give grants? b) have a grant-awarding policy?	a) Yes b) Yes		a) May minute FC.23.035 b) Adopted April 2021 Documents section of website
1.4	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes	<a href="#">Annual Governance Statement Assertion 2 &amp; 3</a>	November committee minute RL.23.083 annual playground inspection January committee minute RL.23.095 operational inspections November committee minutes FGPG.2023.45 tables March FC.23.244 cleaning contract Website shows current tenders
1.5	Code of conduct reviewed in the last 2/3 years?	Yes	<a href="#">Annual Governance Statement Assertion 3</a>	May Annual Meeting minute FC.23.008e Documents section of website

## 2. Finance

Ref	Test	Meets	Internal Auditor's comments/recommendations	Evidence
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		<b>reqmts? Yes, No or N/A</b>		
2.1	Has the General Power of Competence been adopted (e.g. a minute reference), if Council qualifies?	Yes	<a href="#">Annual Governance Statement Assertion 3</a>	Adopted May 2021 and eligible until May 2024
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)	N/A	<a href="#">Annual Governance Statement Assertion 1 &amp; 3</a>	
2.3	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	Yes	Regular payments including Direct Debits  <a href="#">Annual Governance Statement Assertion 1</a>	May Annual Meeting minute FC.23.012
2.4	Was Petty Cash expenditure approved, if any? (Objective F)	N/A	<a href="#">Annual Governance Statement Assertion 1</a>	Petty cash not used
2.5	Is all expenditure supported by VAT invoices, if applicable?	Yes		Transaction sampling

	(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	Receipts and payments lists on website VAT refund August

### 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	May Annual Meeting minute FC.23.015 Insurance schedule viewed
3.2	Copy of Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	a) Yes b) Yes	Annual Governance Statement Assertion 5	Annual FC minute Fc.23.008d Documents section on website
3.3	Asset register a) reviewed regularly? (Objective H) b) published on website?	a) Yes b) No	Recommend that it is also included in the documents section of the website	May Annual Meeting minute FC.23.014 Asset Register with meetings documents in calendar

	(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	Weekly handyman reports covering play areas, street furniture, etc provided to Recreation & Leisure Committee and actions agreed. Quarterly operational inspections of play areas by external company and annual RoSPA inspections  Annual Governance Statement Assertion 5	May committee minute RL.23.009 – inspection sheets for play areas viewed, which also include street furniture January committee minute RL.23.095 June committee minute FPGP.2023.9 premises inspection report
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	  Annual Governance Statement Assertion 2	Internal controls checks take place every month May minutes FC.23.029 – completed report viewed December minutes FC.23.173 – completed report viewed
3.6	Bank reconciliations are on agenda to be considered by Council? (Objective I)	Yes	Bank reconciliations take place every month  Annual Governance Statement Assertion 1	May minutes FC.23.029 Bank reconciliations viewed online for July and January
3.7	Review of a) investments? b) bank mandates (signatories on bank accounts)? (Objective B/C)	a) Yes b) Yes	Recommend council also reviews signatories after May elections  Annual Governance Statement Assertion 1	a) January committee minute FGPG.2023.58 investments beginning to be looked at for best options. Ongoing into new financial year b) May Annual Meeting minute FC.23.010
3.8	If bank cards in use,	Yes		Multipay card

	are proper procedures in place? (Objective B)		Annual Governance Statement Assertion 1	Max £1K according to FRs
3.9	Are a) physical records secure? b) electronic records backed up?	a) Yes b) Yes	Annual Governance Statement Assertion 5	a) Locked office and cupboard b) Backed up to Cloud MS365

#### 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 but c) Yes	Recommend there is a formal approval of budget by council  Annual Governance Statement Assertion 1	January 2023 minute FC.22.207 No issues raised
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	b) Approx 6 months' in general reserves

4.3	Was the precept demand for the year under review properly minuted in full council?	Yes		January 2023 minute FC.22.208
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 status reports on every full council agenda  <a href="#">Annual Governance Statement Assertion 1</a>	June FGPG.2023.6 budget report given to committee October and January budget status reports viewed online
4.5	Are any significant variances from budget reported?	N/A	<a href="#">Annual Governance Statement Assertion 2</a>	None evident

## 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	<a href="#">Annual Governance Statement Assertion 3</a>	Johanna Edwards viewed for 22/23 audit.
5.2	Do salaries paid agree with those approved by Council? (Objective G)	Yes	<a href="#">Annual Governance Statement Assertion 1</a>	Sampling of April payroll
5.3	Has Council	a) Yes		Payroll carried out by Makinsons

	<p>a) registered as an employer with HMRC?  b) have PAYE / NIC been properly dealt with (including year-end procedures)?  (Objective G)</p>	b) Yes		Payments to HMRC evidenced in payments lists
5.4	Are Councillor's allowances and expenses properly authorised & controlled, if any?	Yes	Annual Governance Statement Assertion 1	Councillors rarely claim expenses. Chairman has allowance of £250 but rarely used
5.5	<p>Pension provision – eligible employees  a) offered pension scheme?  b) outcome minuted?</p>	<p>a) Yes  b) N/A</p>	Annual Governance Statement Assertion 3	<p>All staff in LGPS  No new staff in 23/24</p>
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 years)</p>	<p>a) Yes  b) Yes</p>	<p>Recommend that council confirms that it did renew in May 2023</p> <p>Annual Governance Statement Assertion 3</p>	<p>Renewal due for May 2023, unable to find confirmation letter from Pension Regulator.</p> <p>Information viewed</p>



## 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)	Yes	Annual Governance Statement Assertion 1	23/24 Balance sheet viewed
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 minutes FC.23.030
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	
6.4	Annual Governance	Yes		May minute FC.23.032

	Statement, section 1 of Annual Return, approved by whole council (with separate minute number from Section 2 below)?		<a href="#">Annual Governance Statement Assertion 3</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	<a href="#">Annual Governance Statement Assertion 3</a>	May minute FC.23.033
6.6	Are all sections of the Annual Governance & Accountability Return published on the website? (Objective L/N)	Yes	<a href="#">Annual Governance Statement Assertion 3</a>	About the Council/Finance section on website
6.7	Did council correctly provide for the exercise of public rights? (Objective M)	Yes	The period of exercise of public rights was also reported to council and minuted.  <a href="#">Annual Governance Statement Assertion 4</a>	May minute FC.23.034 About the Council/Finance section on website
6.8	Previous internal audit report reviewed by council and action taken where recommended?	Yes	<a href="#">Annual Governance Statement Assertion 7</a>	April minute FC.22.290

6.9	Previous external audit report (for councils with turnover over £25,000) reviewed by council and action taken where recommended?	Yes	<a href="#">Annual Governance Statement Assertion 7</a>	September minute FC.23.092
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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 dating the policy  <a href="#">Annual Governance Statement Assertion 3</a>	FGPG July committee minute FGPG.2023.16 Undated DP policy in Documents section 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	Yes		Bottom of home page

	Statement on website home page?		<a href="#">Annual Governance Statement Assertion 3</a>	
7.5	Did council formally appoint GAPTC as the Internal Auditor?	Yes but	Recommend that Council confirms that the Internal Auditor is competent and independent of Council when appointing them <a href="#">Annual Governance Statement Assertion 6</a>	September minute FC.23.096
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	<a href="#">Annual Governance Statement Assertion 3</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)?	a) Yes b) Yes c) Yes	Recommend that the last page is dated	a) Interests on all agendas b) March 6 <sup>th</sup> draft minutes on website 17 <sup>th</sup> March c) April and October minutes viewed

	(Objective L) c) initialled on each page and final page signed?		Annual Governance Statement Assertion 3	
8.2	List of members' a) responsibilities (Objective L) and b) interests held and published on the website?	a) Yes b) Yes	Annual Governance Statement Assertion 3	About the Council section of the website
8.3	Agendas signed and displayed on website 3 clear days' prior to meeting? (Objective L)	Yes	Annual Governance Statement Assertion 3	6th March agenda on website 29th February
8.4	Summons issued in proper format?	Yes	Annual Governance Statement Assertion 3	6th March agenda

#### RECOMMENDATIONS:

It is evident that council generally has robust systems and processes in place. However, following the sickness absence of the Clerk starting in February, it was clear from the Minutes that council had not fully considered the implications of any prolonged absence of the Clerk/RFO. CPC should ensure that it follows its own Risk Management policy and provides training for staff members to make sure that the work of council can continue, in particular the RFO role. A secure system should be established for password management, so that staff members covering the role of absent colleagues can access software, etc. to ensure continuity of the work of council. A section should be incorporated into the Risk Management policy to cover the absence of the Clerk and what information needs to be available for staff covering the role.