**CAM 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 | No | Wednesday 15th May 2024 FC.24.008 b) | The Council has not modified the content of the template regulations. It should perhaps review these and more clearly define how it | Assertion 1 Yes |

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|---|---|---|---|---|---|
| | council?<br>b) reviewed using the most recent version?<br>c) minuted?<br>(Objective B) | <br>Yes<br><br><br>Yes | https://www.camparishcouncil.gov.uk/policies-and regulations | will proceed. An opportunity to do this with the 2025 regs. | |
| 2 | Have Standing Orders been<br>a) tailored to council?<br>b) reviewed using the most recent version?<br>c) minuted? | <br><br>Yes<br><br>Yes<br><br><br>Yes | Wednesday 15th May 2024 FC.24.008 a)<br><br>https://www.camparishcouncil.gov.uk/policies-and regulations | | Assertion 1<br>Yes |
| 3 | Code of conduct reviewed in the last 2/3 years? | Yes | Wednesday 15th May 2024 FC.24.008 c)<br>https://www.camparishcouncil.gov.uk/councillors | Document found on the policies page | Assertion 3<br>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?<br>(Objective I) | Yes | Produced on Scribe<br>4 bank recs seen, all signed by RFO and Cllr. | | Assertion 2<br>Yes |
| 5 | VAT claims have been submitted and are up to date<br>(objective E) | Yes | | | Assertion 1<br>Yes |

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| 6 | S137<br>a) is there a separate account for payments?<br>b) are totals within statutory limits?<br>(objective A) | Yes<br><br>Yes | | | Assertions 1&3<br>Yes |
| 7 | Is there an annual council authorisation of Direct Debit list and Standing Orders?<br>(Objective B) | Yes | Wednesday 15th May 2024 FC.24.015 | Minutes should ideally list the details | Assertion 2<br>Yes |
| 8 | Cashbook provided and random sample checked. Give details at Annex A. | Yes | | | Assertion 2<br>Yes |
| 9 | Internal controls<br>a) policy in place?<br>b) evidence checks took place<br>as per Council's Fin Regs/Standing Orders<br>(Objective B) | Yes<br>Yes | Copy of checks on random items seen | Council needs to review whether they are complying with section 6 and 7 of the financial regulations as written or amend the wording to explain how they will proceed | Assertion 2<br>Yes |
| 10 | Was budget for 24-25<br>a) prepared?<br>b) adopted by Full Council?<br>c) Were the earmarked reserves identified? | Yes<br>Yes<br><br>No | Wednesday 8th January 2025 FC.24.142 a)<br><br>F& GP was to review at next meeting | | Assertion1<br>Yes |

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| | d) Were the general reserves reasonable?<br>f) Was precept calculated and approved?<br>(Objective D) | Yes<br><br><br>Yes | Council reviews reserves regularly and authorises virements | | |
| 11 | Were end of year accounting statements<br>a)prepared?<br>b)match cashbook?<br>c)supported by report? | Yes<br><br><br>Yes<br>Yes | Wednesday 26th March 2025 FPGP.24.066 | | Assertion 6<br>Yes |
| 12 | Did the council periodically compare budget vs spend (as detailed in the FRs)?<br>(Objective D) | Yes | Recreation & Leisure Committee July & September. Finance, Premises & General Purpose June 2024 RL.24.048, RL.24.030, FPGP.24.018 | | Assertion 1<br>Yes |
| 13 | Was Petty Cash expenditure<br>a) Approved?<br>b) supported by receipts?<br>c) VAT accounted for? | n/a | | Council needs to make clear their policy on petty cash in the financial regulations. Clerk has also had to claim expenses for a sundry item. It would be preferable to use a debit card for small purchases and avoid cash. | Assertion1<br>Needs some attention |

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| | (Objective F) | | | | |
| 14 | Was Insurance policy reviewed to ensure still fit for purpose?<br>(Objective C) | Yes | Wednesday 31st July<br>FC.24.074 | | Assertion 5<br>Yes |
| | *Note Councils have not been asked to submit any information on burials. Auditor to check sample if appropriate.* | | | | |

### 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?<br>*Note to auditor checklist asks for 'clerical'. Use judgement if this is not appropriate* | Yes | Copy of most recent staff member contract seen | | Assertion 3<br>Yes |

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| 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 | *Note to auditor. Councils not required to provide evidence but check that Council has met pension obligations* | Yes | LGPS | | 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 | On website – Finance & Audit | | Assertion 3 Yes |
| 18 | Did council correctly | Yes | | | Assertion 4 |

| | | | | | |
|---|---|---|---|---|---|
| | provide for the exercise of public rights? (Objective M) | | | | 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 | Wednesday 15th May 2025 FC.24.020<br><br>Action taken for staff succession planning | | 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? | No | | | Assertion 3 Yes |
| 21 | Have assets<br>a) been inspected for risk?<br>b) any actions | Yes | Periodic visual checks carried out and documented with repairs needed | | Assertion 5 Yes |

| | | | | | |
|---|---|---|---|---|---|
| | undertaken and recorded?<br>(Objective C) | | | | |
| 22 | Is asset register<br>a) reviewed regularly?<br>(Objective H)<br>b) published on website?<br>(Objective L) | Yes<br><br>Yes | Wednesday 15th May 2024 FC.24.017 | | Assertion 5<br>Yes |
| 23 | Risk Management policy<br>a) adopted?<br>b) reviewed annually by Council?<br>(Objective C) | Yes<br><br>Yes | Wednesday 27th October 2024 FPGP.24.027 | | Assertion 5<br>Yes |
| 24 | Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations? | | No samples provided | | Assertion 2 |
| 25 | Is the Council a Managing Trustee?<br>a)charity name<br>b)charity number<br>c) Copy of 23/24 AGM minutes seen<br>(Objective O) | N/A | | | Assertion 9 |

**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?<br>Invoices initialled by signatories? | VAT | Power to spend?<br>Yes or No | S.137? | Comments/Do they match Financial Regulations? |
|---|---|---|---|---|---|---|---|---|---|---|
| | 309.54 | Rackleaze | | | 10/7 | Invoices have not been initialled. | | Yes | | |
| | 58.90 | Refreshments | | | 1/7 | “ | | Yes | | |
| | 102.45 | Photocopying | | | 29/8 | “ | | Yes | | |
| | 2310.00 | Welles Hedley | | | 16/8 | Email request for payment – solicitor should be asked to provide a receipted account. | | | | |
| | 351.24 | Direct IT | | | 4/10 | | | | | |
| | 2445.00 | DR Howes | | | 4/10 | | | | | |
| | 23.95 | L Biddle | | | 3/10 | | | Yes | | |

**Income**

| Name on invoice/name of payee | Amount | Promptly banked?<br><br>Bank Statement (month) | Receipt minuted?<br><br>Yes or No | Comments |
|---|---|---|---|---|
| Cam YFC | 2000 | 10/10 | No | Council might want to check position on charging vat (recent case law) |
| Football Coach | 112.50 | 10/10 | No | |
| N Power | 1045.95 | 10/12 | No | |
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