CORSE PARISH COUNCIL
Internal auditor's report for the year ended 31 March 2025
Name of Auditor: H. JONES

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	a) No b) Yes c) Yes	Website checked. Adopted 2nd July 2024	Advise tailoring the regulations to the Parish Council	Assertion 1 Yes

	council? b) reviewed using the most recent version? c) minuted? (Objective B)				
2	Have Standing Orders been a) tailored to council? b) reviewed using the most recent version? c) minuted?	a) Yes b) Yes c) Yes	7th May 2024 Min Ref 6 (Annual Meeting of the Parish Council)	Advise updating to 2025 Standing Orders which are now available.	Assertion 1 Yes
3	Code of conduct reviewed in the last 2/3 years?	a) Yes	7th May 2024 Min Ref 5 (Annual Meeting of the Parish Council)		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	Minutes checked. 4th March 2025 6.2		Assertion 2 Yes
5	VAT claims have been submitted and are up to date (objective E)	Yes	Reclaim submission seen		Assertion 1 Yes

6	S137 a) is there a separate account for payments? b) are totals within statutory limits? (objective A)	N/A	Parish Council has General power of Competence		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	Cashbook, invoices, minutes and bank statements checked. All invoices initialled		Assertion 2 Yes
9	Internal controls a) policy in place? b) evidence checks took place as per Council's Fin Regs/Standing Orders (Objective B)	a) No b) Yes	Clear evidence that regular checks taking place 3/9/24 item 6.3 4/3/25 item 6.4 Quarterly Internal Finance Check sheet seen with 10 point list of checks carried out	Clerk has advised formal policy will be discussed by PC shortly	Assertion 2 Yes
10	Was budget for 24-25 a) prepared? b) adopted by Full Council?	a) Yes b) Yes c) Yes d) Yes e) Yes	2/1/24 item 6.5	Advise that the budget is included as part of, or appendix to the minutes and published on the website.	Assertion1 Yes

	c) Were the earmarked reserves identified? d) Were the general reserves reasonable? f) Was precept calculated and approved? (Objective D)				
11	Were end of year accounting statements a)prepared? b)match cashbook? c)supported by report?	a) Yes b) Yes c) Yes	Documents submitted and checked		Assertion 6 Yes
12	Did the council periodically compare budget vs spend (as detailed in the FRs)? (Objective D)	Yes	5/11/24 item 6.2. Considered at every meeting		Assertion 1 Yes
13	Was Petty Cash expenditure a) Approved? b) supported by receipts? c) VAT accounted for?	N/A	No petty cash used.		Assertion1 Yes

	(Objective F)				
14	Was Insurance policy reviewed to ensure still fit for purpose? (Objective C)	Yes	.7th May 2024. Item 11 25th March 2025. Item 5		Assertion 5 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? *Note to auditor checklist asks for 'clerical'. Use judgement if this is not appropriate*	Yes	Contract seen		Assertion 3 Yes

16	Has Council's PAYE / NIC been properly dealt with (including year-end procedures)? P32 seen (if relevant)? (Objective G)	Yes	Summary seen		Assertion 3 Yes
16a	*Note to auditor. Councils not required to provide evidence but check that Council has met pension obligations*				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	Website checked		Assertion 3 Yes
18	Did council correctly	Yes	Website checked		Assertion 4

	provide for the exercise of public rights? (Objective M)				
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	Minutes checked		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?	Yes	7th May 2024 Min Ref 16.6		Assertion 3 Yes
21	Have assets a) been inspected for risk? b) any actions	a) Yes b) Yes	a) 3rd Sept Min Ref 6.5		Assertion 5 Yes

	undertaken and recorded? (Objective C)				
22	Is asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	a) Yes b) Yes	a) 7th May 2024 Min Ref 9 b) website checked		Assertion 5 Yes
23	Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	a) Yes b) Yes	7th May 2024 Min Ref 10 Reviewed document on website		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)	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? Invoices initialled by signatories?	VAT	Power to spend? Yes or No	S.137?	Comments/Do they match Financial Regulations?
	£60	Phil Cooke Web Services		5/11/24	21/11/24	Yes initialled x 2	No	Yes	No	Yes
	£50	Royal British Legion Poppy Wreath	5/11/24	5/11/24	5/11/24	Yes initialled x 2	No	Yes	Yes	Yes
	£585	Greenfinch Annual Grass Cutting	Included in budget.	7/1/25	7/1/25	Yes initialled x 2	No	Yes	No	Yes
	£100	Donation to Brownies	Included in budget.	4/3/25	4/3/25	Yes initialled x 2	No	Yes	Yes	Yes

Income

Name on invoice/name of payee	Amount	Promptly banked? Bank Statement (month)	Receipt minuted? Yes or No	Comments
Pound rental	£200	Yes	Yes	