



**MICKLETON PARISH COUNCIL**  
**Internal auditor's report for the year ended 31 March 2026**  
**Name of Auditor: Janet Eustace**

**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**

<b>Ref</b>	<b>Test</b>	<b>Yes, No or N/A</b>	<b>Evidence</b>	<b>Internal Auditor's comments/recommendations</b>	<b>Has Council complied with relevant AGS assertion? Yes/No</b>
<b>1</b>	Have Financial Regulations been a) tailored to	Yes	28/05/2025 2025043/11j	Note – 35 documents and policies were presented to the May meeting for noting. It is recommended that FRs are taken	Assertion 1 Yes

	council? b) reviewed using the most recent version? c) minuted? (Objective B)	Yes  Yes		separately to ensure that the Council has a proper chance to review them  Many of the policies were relatively new, so in future we'll be dividing them up	
<b>2</b>	Have Standing Orders been a) tailored to council? b) reviewed using the most recent version? c) minuted?	Yes  Yes  Yes	28/05/2025 2025043/11aa	2025 version adopted. Comment as at 1 above.	Assertion 1 Yes
<b>3</b>	Code of conduct reviewed in the last 2/3 years?	Yes	8/05/2025 2025043/11c	Auditor was not able to find the Code of Conduct on the Council web site. It is recommended that it be uploaded.  This is found on the website under transparency or by using the search facility	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
<b>4</b>	Bank reconciliations are considered by Council? (Objective I)	Yes	Quarterly bank rec seen by auditor	Bank reconciliations minuted as being presented to Council. It is recommended that the reconciliations are signed by Councillors as proof they have seen them.  This is done and minuted as such	Assertion 2 Yes

5	VAT claims have been submitted and are up to date (objective E)	Yes	October/November 2025 reconciliation seen by auditor		Assertion 1 Yes
6	S137 a) is there a separate account for payments? b) are totals within statutory limits? (objective A)	Yes Yes Yes	Separate record maintained. 1724 £19136 List of payments seen by auditor Check	Two grants given under s137.  Note: Note to football club should be given under Section 19 of the Local Government (Miscellaneous Provisions) Act 1976 rather than s137  Noted	Assertions 1&3 Yes
7	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	Yes	28/05/2025 2025043/17b		Assertion 2 Yes
8	Cashbook provided and random sample checked. Give details at Annex A.	Yes	Sampling undertaken	A list of payments and receipts are presented to each Council meeting.	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)	Yes Yes	Statement of Internal Control Review on web site  Signed checklist provided		Assertion 2 Yes
10	Was budget for 25-26				Assertion1

	a) prepared? b) adopted by Full Council? c) Were the earmarked reserves identified? d) Were the general reserves reasonable? f) Was precept calculated and approved? (Objective D)	Yes Yes Yes	27/11/2024 2024082/271124/14a and 2025006/15 22/01/2025 Copy of detailed budget which includes breakdown of earmarked reserves seen by Auditor		Yes
11	Were end of year accounting statements a)prepared? b)match cashbook? c)supported by report?	Yes Yes Yes	23/04/2025 2025029/11g  Link to web site provided		Assertion 6 Yes
12	Did the council periodically compare budget vs spend (as detailed in the FRs)? (Objective D)	Yes	27/08/2025 and 22/10/2025		Assertion 1 Yes
13	Was Petty Cash expenditure a) Approved? b) supported by receipts? c) VAT accounted for?	NA			Assertion1 NA

	(Objective F)				
<b>14</b>	Was Insurance policy reviewed to ensure still fit for purpose? (Objective C)	Yes	28/05/2025 2025044/13a and b		Assertion 5 Yes

### 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
<b>15</b>	Do all staff have a NALC contract of employment? Copy seen by auditor?	Yes	Copy of contract (standard NALC) seen by the auditor		Assertion 3 Yes
<b>16</b>	Has Council's PAYE / NIC been properly dealt with (including year-end procedures)? P32 seen (if relevant)? (Objective G)	Yes	Copy of P32 seen by auditor		Assertion 3 Yes
<b>16a</b>	Council has met pension obligations	Yes	Council reregistered with Pension Regulator in 2024.		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 24/25 AGAR published on the website? (Objective L/N)	Yes	All documents on the web site		Assertion 3 Yes
18	Did council correctly provide for the exercise of public rights? (Objective M)	Yes	Copy seen by auditor	It is recommended that this be presented to Council as part of the signing off of the AGAR and that the dates be noted in the minutes.  This is done	Assertion 4 Yes
19	24/25 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	internal 23/04/2025 2025030/06i and 27/08/2025 2025079/08a j and		Assertion 7 Yes

## 5. Digital and Data Compliance, IT Controls and Data Management

20	<p>Does the Council use a Gov.uk Domain and email addresses? The Council uses at least one generic email address hosted on a council-owned domain e.g clerk@abc.parishcouncil.gov.uk</p> <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>	Yes	<p><a href="https://mickletonparishcouncil.gov.uk/">https://mickletonparishcouncil.gov.uk/</a></p> <p>clerk@mickletonparishcouncil.gov.uk and Councillors have .gov.uk email addresses.</p>		<p>Assertion 10</p> <p>Yes</p>
	<p>The Council's website meets the Public Sector Bodies (Website and Mobile Applications) Accessibility Regulations 2018 Rights and the Web Content Accessibility Guidelines (WCAG) 2.2 AA</p> <ul style="list-style-type: none"> <li>• Yes</li> <li>• Partially</li> <li>• No</li> </ul> <p>Provision of a link to</p>	Partial	<p>Partially</p> <p>Statement on web site check</p>		<p>Yes</p>

	Council published Accessibility Statement and Publication Scheme				
<b>20a</b>	The council has adopted a formal IT Policy covering secure and lawful use of IT systems and Data Protection Policy	Yes	Data Protection and IT policy on web site		Assertion 10 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
<b>21</b>	Has the General Power of Competence been adopted?	NA		All Councillors are co-opted	Assertion 3
<b>22</b>	Have assets a) been inspected for risk? b) any actions undertaken and recorded? (Objective C)	Yes  Yes Yes	3/04/25 2025033/14a  Copy of assets register seen and on web site check  Various inspection reports seen by the auditor		Assertion 5 Yes

23	Is asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	Yes  Yes	3/04/25 2025033/14a	Asset register reconciled with the AGAR figure	Assertion 5
24	Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	Yes  Yes but	28/05/2025 2025043/11w	To note comment in book 1 above. This is an important document which should be reviewed annually by Council and not just noted as part of a review of numerous policies	Assertion 5 Yes
25	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes	Full reports to Council with comparative quotes for grass cutting and repairs to church wall seen by the auditor		Assertion 2 Yes
26	Is the Council a Managing Trustee? a)charity name b)charity number c) Copy of 24/25 AGM minutes seen (Objective O)	NA			Assertion 9 N/A

Date in cash book	Amount	Payee		Date of approval of payment in Minutes	On Bank statement	Authorised by Councillors	Power used?	S.137?	Auditors comments
28/11/2025	9,432.00			27.11.2024	28.11.25	26.11.2025	LGA 1972 s215	No	Checked
28/05/2025	800.5	Smartcut Ltd		28.05.2025	30.05.2025	28.05.2025	Open Spaces Act 1906 ss9-10	No	Checked
30/06/2025	1,567.62			25.05.2025	30.06.2025	25.06.2025	LGA 1972 s112	No	Checked
9/07/2025	150.0	Leisure and Entertainment		23.04.2025		27.08.2025	LGA 1972 s111	No	Checked
30/07/2025	1,023.4	King George's Hall		27.11.2024		27.08.2025	LGA 1972 s134(4)	No	Checked
29/09/2025	381.98	HAGS SMP		28.05.2025		22.08.2025	Open Spaces Act 1906 ss9-10	No	Checked
30/10/2025	239.96	The Solar Centre		22.10.2025		26.11.2025	LGA 1972 s111	No	Checked
28/11/2025	90.00	GAPTC		25.05.2025		26.11.2025	LGA 1972 s175	No	Checked
17/12/2025	78.00	Vale Press		22.10.2025		28.01.2026	LGA 1972 s111	No	Checked
29/01/2026	600.00			22.01.2025		28.01.2026	Open Spaces Act 1906 ss9-10	No	Checked

### Receipts

Cashbook date	Payee	Amount	Auditors comment
30/12/2025		£2000.00	Checked
17/04/2025	Cotswold DC	£33,938.0	Checked
11/08/2025	Funeral Director	£400.00	Checked