



**Mickleton 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**

<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>
1	Have Financial Regulations been a) tailored to	Yes	Minutes 29.05.24 290524/11a <a href="https://mickletonparishcoun">https://mickletonparishcoun</a>		Assertion 1 Yes

	council? b) reviewed using the most recent version? c) minuted? (Objective B)		cil.gov.uk/wp content/uploads/2024/06/Mickleton-Parish-Council-financial regulations-2024.pdf		
2	Have Standing Orders been a) tailored to council? b) reviewed using the most recent version? c) minuted?		Minutes 29.05.24 290524/11c <a href="https://mickletonparishcouncil.gov.uk/wp-content/uploads/2024/06/MPC-2024-standing-orders.pdf">https://mickletonparishcouncil.gov.uk/wp-content/uploads/2024/06/MPC-2024-standing-orders.pdf</a>		Assertion 1 Yes
3	Code of conduct reviewed in the last 2/3 years?		29.05.24 290524/12b <a href="https://mickletonparishcouncil.gov.uk/wp-content/uploads/2024/06/Code-of-Conduct-for-Mickleton-Parish-Council.pdf">https://mickletonparishcouncil.gov.uk/wp-content/uploads/2024/06/Code-of-Conduct-for-Mickleton Parish-Council.pdf</a>		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	290524/18f 280224/06d 20112024/07d 250924/06d and e		Assertion 2 Yes

5	VAT claims have been submitted and are up to date (objective E)	Yes	Vat Return and Vat refund seen		Assertion 1 Yes
6	S137 a) is there a separate account for payments? b) are totals within statutory limits? (objective A)	a)Yes  b) Yes			Assertions 1&3 Yes
7	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	Yes	29.05.24 290524/18b <a href="https://mickletonparishcouncil.gov.uk/wp-content/uploads/2024/02/May-2024-minutes.pdf">https://mickletonparishcouncil.gov.uk/wp-content/uploads/2024/02/May-2024-minutes.pdf</a>		Assertion 2 Yes
8	Cashbook provided and random sample checked. Give details at Annex A.	Yes		Council does not seem to publish a list of payments over £100?	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) Yes b) Yes	<a href="https://mickletonparishcouncil.gov.uk/wp-content/uploads/2024/02/May-2024-minutes.pdf">https://mickletonparishcouncil.gov.uk/wp-content/uploads/2024/02/May-2024-minutes.pdf</a>		Assertion 2 Yes
10	Was budget for 24-25				Assertion 1 Yes

	<p>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)</p>	<p>a) Yes  b) Yes  c) Yes  d) Yes  e) Yes</p>	<p>271124/14   12.01.24 120124/10   <a href="https://mickletonparishcouncil.gov.uk/wp-content/uploads/2024/02/January-2024-minutes.pdf">https://mickletonparishcouncil.gov.uk/wp-content/uploads/2024/02/January-2024-minutes.pdf</a></p>		
11	<p>Were end of year accounting statements  a)prepared?  b)match cashbook?  c)supported by report?</p>	<p>Yes</p>	<p>24.04.24 240424/05e  <a href="https://mickletonparishcouncil.gov.uk/wp-content/uploads/2024/02/April-2024-minutes.pdf">https://mickletonparishcouncil.gov.uk/wp-content/uploads/2024/02/April-2024-minutes.pdf</a></p>		<p>Assertion 6  Yes</p>
12	<p>Did the council periodically compare budget vs spend (as detailed in the FRs)?  (Objective D)</p>		<p>24.07.24, 23.10.24,  22.01.25  240724/06f, 231024/07f,  202500105e</p>	<p>The minutes state financial reports/budget reports etc were NOTED by the Council. It would be clearer if the minutes stated as of the date..... expenditure £ ..... income £..... was agreed as within budget or it was agreed that an overspend under cost heading X would be funded by .....</p> <p>Otherwise the minutes are a good record of careful administration</p>	<p>Assertion 1  Yes</p>
13	<p>Was Petty Cash expenditure  a) Approved?</p>	<p>N/A</p>			<p>Assertion1  n/a</p>

	b) supported by receipts? c) VAT accounted for? (Objective F)				
14	Was Insurance policy reviewed to ensure still fit for purpose? (Objective C)	Yes	29.05.24 290524/14a and b  <a href="https://mickletonparishcouncil.gov.uk/wp-content/uploads/2024/02/May-2024-minutes.pdf">https://mickletonparishcouncil.gov.uk/wp-content/uploads/2024/02/May-2024-minutes.pdf</a>		Assertion 5 Yes
	<i>Note Councils have not been asked to submit any information on burials. Auditor to check sample if appropriate.</i>			Burials register seen. Address of grave owner should be recorded in case there is a problem with headstone etc.	

### 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	Yes	NALC standard contract seen		Assertion 3 yes

	auditor? <i>Note to auditor checklist asks for 'clerical'. Use judgement if this is not appropriate</i>				
16	Has Council's PAYE / NIC been properly dealt with (including year-end procedures)? P32 seen (if relevant)? (Objective G)	Yes	Form P32 seen		Assertion 3 Yes
16a	<i>Note to auditor. Councils not required to provide evidence but check that Council has met pension obligations</i>	yes	Nest		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	Yes	Auditor has checked		Assertion 3

	the 23/24 AGAR published on the website? (Objective L/N)		website		Yes
18	Did council correctly provide for the exercise of public rights? (Objective M)	Yes	As above		Assertion 4 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	24.0424 240424/05f and g  <a href="https://mickletonparishcouncil.gov.uk/wp-content/uploads/2024/02/April-2024-minutes.pdf">https://mickletonparishcouncil.gov.uk/wp-content/uploads/2024/02/April-2024-minutes.pdf</a>		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	N/A	Using S137		Assertion 3

	Power of Competence been adopted?				Yes
21	Have assets a) been inspected for risk? b) any actions undertaken and recorded? (Objective C)	a) Yes b) Yes	Rospa and Tree Inspections seen  29.0524 290524/13a, b and c  <a href="https://mickletonparishcouncil.gov.uk/wp-content/uploads/2024/02/May-2024-minutes.pdf">https://mickletonparishcouncil.gov.uk/wp-content/uploads/2024/02/May-2024-minutes.pdf</a>		Assertion 5 Yes
22	Is asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	a) Yes b) Yes			Assertion 5 Yes
23	Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	a) Yes b) Yes	<a href="https://mickletonparishcouncil.gov.uk/wp-content/uploads/2024/02/May-2024-minutes.pdf">https://mickletonparishcouncil.gov.uk/wp-content/uploads/2024/02/May-2024-minutes.pdf</a>		Assertion 5 Yes
24	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?		Comparative quotes not seen but minutes indicate discussion on quotations i.e grass cutting contract		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 n/a
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## Annex

### 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?
	192	Caloo			28/6	Two councillors are appointed to authorise		Yes		
	50.75	Grundon			23/7	Clerk has asked them to sign payment schedule going forward				
	633.92	Smartcut			30/7	Invoices not signed		Yes		
	515	Terry Small			30/8	Would be useful to have these documented in the minutes as there is no		Yes		

						other payments list visible to the public				
	96	Country Life Pest			4/9			Yes		
	1894.03	Kompan			30/9			Yes		

**Income**

<b>Name on invoice/name of payee</b>	<b>Amount</b>	<b>Promptly banked? Bank Statement (month)</b>	<b>Receipt minuted? Yes or No</b>	<b>Comments</b>
Boswell	275	Online payment	It would be useful if mentioned in the minutes	
CDC	326.25	Online payment		

