



RANDWICK AND WESTRIP PARISH COUNCIL
Internal auditor's report for the year ended 31 March 2025
Name of Auditor: Gillian Orchard Preece

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 council? b) reviewed using the most recent version? c) minuted? (Objective B)	Yes Yes Yes	20/6/24 Min 19/6/24h		Assertion 1 Yes

2	Have Standing Orders been a) tailored to council? b) reviewed using the most recent version? c) minuted?	Yes Yes Yes	20/6/24 Min 19/6/24g		Assertion 1 Yes
3	Code of conduct reviewed in the last 2/3 years?	Yes	20/6/24 Min 19/6/24f	Council reported that it is not on the website as it is not required by the Transparency Code. However, the Localism Act 2011 section 28(12) requires councils to publicise their adopted code of conduct (either on a website or in a manner easily accessible to residents).	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	Reconciliations sighted 18/7/24 min 11/10/24a	1. Although the Bank reconciliations show that the Cash Book and Bank Accounts balances match, it is recommended that the bank reconciliations are reformatted to show how the Cash Book balance is arrived at (i.e. starting balance plus receipts, less payments equal Cash Book balance). 2. It is recommended that whilst references are made to bank reconciliations in the minutes, it would be helpful to detail either opening or closing balances for full transparency.	Assertion 2 Yes
5	VAT claims have been submitted and are up to date (objective E)	Yes	Submission to 31.12.24 sighted		Assertion 1 Yes
6	S137 a) is there a separate account for payments?	Yes	Cash book & list of S137 payments sighted		Assertions 1&3 Yes

	b) are totals within statutory limits? (objective A)	Yes		S137 spending limit for the current year is £ 13,015.24 (electorate 1203)	
7	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	Yes	20/3/25 Min 12/3/25b		Assertion 2 Yes
8	Cashbook provided and random sample checked. Give details at Annex A.	Yes	Cashbook sighted	Random sample at Annex	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	Meeting 18/4/24 Min 12/4/24 Copy of internal controls check sighted	The policy is not published on the website as it is not required under the Transparency Code, however it is good governance and best practice to do so. Council conducts a detailed review of its internal financial controls' routine at the PC meetings annually	Assertion 2 Yes
10	Was budget for 24-25 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 Yes Yes	18/1/24 12/1/24 b c d	Earmarked reserves - £25,995 General Reserves £15,973 (app 90% of budget)	Assertion 1 Yes
11	Were end of year accounting statements a) prepared? b) match cashbook? c) supported by report?	Yes Yes Yes	17/4/25 minute 11/4/25 d		Assertion 6 Yes
12	Did the council	Yes	17/10/24 and		Assertion 1

	periodically compare budget vs spend (as detailed in the FRs)? (Objective D)		18/7/24 Min 11/10/24b		Yes
13	Was Petty Cash expenditure a) Approved? b) supported by receipts? c) VAT accounted for? (Objective F)	NA		Council does not have petty cash	Assertion1 NA
14	Was Insurance policy reviewed to ensure still fit for purpose? (Objective C)	Yes	16/1/25 11/1/25c Policy sighted		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
15	Do all staff have a NALC contract of employment? Copy seen by auditor?	Yes	Contract sighted		Assertion 3 Yes
16	Has Council's PAYE / NIC been properly dealt with (including year-end procedures)? P32 seen (if relevant)? (Objective G)	Yes	Documents sighted	Council uses HMRC Basic Tools	Assertion 3 Yes

16a	<i>Note to auditor. Councils not required to provide evidence but check that Council has met pension obligations</i>	Yes	Letter seen	Council reported its registration with pension regulator – enrolment current to 2025	Assertion 2 Yes
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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	Sighted		Assertion 3 Yes
18	Did council correctly provide for the exercise of public rights? (Objective M)	Yes	Sighted		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 Yes	Minutes sighted 16/5/24 Min 18/5/24 18/4/24 Min 21/4/24e Sighted on website	Previous audit actions completed as follows: 1. Financial regulations now on website. 2. Confirmation that insurance cover is reviewed and fit for purpose has been minuted 3. Risk Management Policy now on website. 4. Asset register reviewed 5. Two councillors have been nominated for internal reviews twice a year 6. General Reserves previously considered too high, £10k now adjusted as earmarked reserves 7. Clerk salary scale reviewed 8. Registration with pension regulator confirmed to 2025 9. Website accessibility statement now on the front page of the website	Assertion 7 Yes

				<p>10. Minuted that internal auditor is competent and independent</p> <p>11. New page for councillors on website considered unnecessary as there is already a page.</p> <p>12. Parish council did not agree to change RFO report as recommended. However, the Bank Reconciliation does NOT show how the CASH BOOK balance is arrived at in terms of Receipts and Payments.</p> <p>Recommend that the council reconsider its format.</p>	
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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		Council decided not to adopt GPC	Assertion 3 NA
21	Have assets a) been inspected for risk? b) any actions undertaken and recorded? (Objective C)	Yes Yes	15.2.24 19.12.24 / 10.12.24d & f	Council reported that inspection of play equipment, benches and bus shelters were ad hoc and recorded in minutes when reported to council.	Assertion 5
22	Is asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	Yes Yes	20.6.24 / 19.6.24s Sighted on website		Assertion 5 Yes
23	Risk Management policy a) adopted?	Yes			Assertion 5

	b) reviewed annually by Council? (Objective C)	Yes	20/6/24 19/6/24b		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 Yes

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?
19/4/24	69.28	B Parsons	Minutes 18.4.24 16/4/24	Minutes 18.4.24 16/4/24	19.4.24	Yes	£10.83 / £0.71	Yes	No	Yes. Schedule of payments presented at each PC meeting. Expenses - Antivirus £64.99 & Staples £4.29
21/12/24	250.00	Cashes Green Playgroup	Minutes 19.12.24 11/12/24 g	Minutes 19.12.24	22/12/24	Yes	No	Yes	Yes	Yes. Schedule of payments presented at each PC meeting
21/12/24	871.97	T W Hawkins	Minutes December 21 st 2023 11/12/23 d		22/12/24	See schedule of payments	£145.33	Yes		Clerk reported that the schedule of payments wasn't transferred properly to the Dec 24 minutes
21/3/25	308.50	C Curtis Included payment for SDC green waste bin licence	Minutes January 18 th 2024 12/1/24 g	Minutes March 2024		See schedule of payments	No	Yes	No	Yes.. Schedule of payments presented at each PC meeting

Income

Name on invoice/name of payee	Amount	Promptly banked? Bank Statement (month)	Receipt minuted? Yes or No	Comments
Dawn Nurseries	£33.00	26/11/24 Bank statement sighted	See schedule of payments	Not minuted but shown on schedule of payments and in clerk's monthly report as previously advised by auditor in 23/24
VAT Refund	£312.20	25/7/24 Bank statement sighted	See schedule of payments	Not minuted but shown on schedule of payments and in clerk's monthly report as advised by auditor in 23/24