BIRDLIP PARISH COUNCIL
Internal auditor's report for the year ended 31 March 2026
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, but see comments Yes Yes	Meeting 21.5.25 Minute ref AM25/10	Recommend Clerk double check square/curly brackets (NALC default limits) – council to determine the specific amount for its council e.g. para 5.15, remove brackets if that figure is agreed.	Assertion 1 Yes

2	Have Standing Orders been a) tailored to council? b) reviewed using the most recent version? c) minuted?	Yes, but see comments Yes Yes	Meeting 21.5.25 Minute ref AM 25/9	Recommend Clerk double check bracket content (NALC default) to ensure Council specific options are included.	Assertion 1 Yes
3	Code of conduct reviewed in the last 2/3 years?	Yes	21.5.25 AM 25/11		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	Bank reconciliations sighted		Assertion 2 Yes
5	VAT claims have been submitted and are up to date (objective E)	N/A	N/A	No VAT reclaims made for past financial year. Will be reclaimed in 2026/2027 financial year	Assertion 1 N/A
6	S137 a) is there a separate account for payments? b) are totals within statutory limits? (objective A)	Yes Yes	Cash book sighted. Separate column for S137	S137 spending limit £1,354.20 - £600 spent 2025/2026	Assertions 1&3 Yes
7	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	Yes	Meeting 21.5.25 Minute ref AM 25/27	Ongoing subscriptions and annual payments listed	Assertion 2 Yes

8	Cashbook provided and random sample checked. Give details at Annex A.	Yes	Random selection at Annex	Payment amounts noted on a separate finance report provided	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	Internal Control Check sighted Minute ref: AM25/25		Assertion 2 Yes
10	Was budget for 25-26 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, but see comment Yes	Budget considered and approved 15 Jan 25 Min ref: 25-1/18	It is noted that the council are planning to retain reserves at 50-75% of annual precept in future years. The council should maintain a clear distinction between General and Earmarked reserves and should continue to hold a separate register for each. The recommended range for General reserves is 3–6 months of budget expenditure and should be kept separate from Earmarked reserves (e.g. election costs, fingerpost signage, clerk training).	Assertion1 Yes
11	Were end of year accounting statements a)prepared? b)match cashbook? c)supported by report?	 Yes Yes	Cashbook sighted. End of year accounts approved 16.4.25 Minute ref: .25/4.11		Assertion 6 Yes
12	Did the council periodically compare budget vs spend (as detailed in the FRs)? (Objective D)	Yes	17 Sep 25 25-9/17 and 21 Jan 2026 1-26/15		Assertion 1 Yes
13	Was Petty Cash expenditure a) Approved? b) supported by receipts?	N/A	 No petty cash		Assertion1 NA

	c) VAT accounted for? (Objective F)				
14	Was Insurance policy reviewed to ensure still fit for purpose? (Objective C)	Yes	Insurance policy sighted Reviewed by council 21.5.25 Minute ref: AM 25/26		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? *Note to auditor checklist asks for 'clerical'. Use judgement if this is not appropriate*	Yes	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	Sighted		Assertion 3 Yes
16a	*Note to auditor. Councils not required to provide evidence but check that Council has met pension obligations*	Yes	Minute ref: 3-26/11	Clerk declined offer of a pension. Re-declaration of compliance report submitted to the Pensions Regulator	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	AGAR Sighted on website		Assertion 3 Yes
18	Did council correctly provide for the exercise of public rights? (Objective M	Yes	Public rights notice sighted		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 audit reviewed 21 May 25 Minute AM 25/23 Ext audit report reviewed 15 Oct 25 Minute 25-10/14	No issues	Assertion 7 Yes

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

20	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 • Yes • No	Yes	Generic email used clerk@birdlippc.org.uk -	Currently investigating obtaining a gov.uk domain with gov.uk emails for councillors	Assertion 10 Yes

	Note: **There is no legal requirement for this to be a .gov.uk address yet, though that is recommended as best practice, a .org.uk address is also acceptable. It's the .co.uk, and .com addresses that are not acceptable**				
	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 • Yes • Partially • No Provision of a link to Council published Accessibility Statement and Publication Scheme	Partially Yes		Clerk reports that website provider is currently making updates to 2.2AA	
20a	The council has adopted a formal IT Policy covering secure and lawful use of IT systems and Data Protection Policy	Yes Yes	Sighted		Assertion 10 Yes
	Note to Auditor: *If no to any of above,can Council show they are aware of their responsibilities and are working towards complying with Assertion 10 requirements in full? (See IA (Jan. 26) Associated Briefing Notes)*				Assertion 10

6. 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
21	Has the General Power of Competence been adopted?	No NA		Clerk currently undertaking CiLCA	Assertion 3 NA
22	Have assets a) been inspected for risk? b) any actions undertaken and recorded? (Objective C)	Yes	Minute ref: 1-26/9 Minute ref: 25-10/13	Bus shelter, notice boards, defibrillator, benches and village sign, CCTV Camera No record if any action required	Assertion 5 Yes
23	Is asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	Yes Yes	Sighted Reviewed at meeting 21.5.25 Minute ref: AM25/15		Assertion 5 Yes
24	Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	Yes Yes	Sighted 21.5.25 AM25/14	Reviewed annually	Assertion 5 Yes
25	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	NA			Assertion 2 NA
26	Is the Council a Managing Trustee? a)charity name b)charity number c) Copy of 24/25 AGM minutes seen (Objective O)	N/A			Assertion 9 NA

Birdlip Parish Council Sample Checks

Expenditure

Ref no	Amount Auditor to complete	Payee Auditor to complete	Date of minute where expenditure originally approved Clerk to complete	Date of approval of payment in Minutes Clerk to complete	Payment date Clerk to complete	Two signatures on cheque stub/two cllr authorisers for internet banking? Invoices initialled by signatories? Clerk to complete	VAT Clerk to complete +amount	Power to spend? Yes or No Clerk to complete	S.137? Clerk to complete	Comments Auditor to complete
	£151.20	Community Heartbeat Trust	21st May 2025 AM-25/27 ii Agreed annually so also agreed May 2024	16th April 2025 4-25/14 iii	30th April 2025	Paid online two to authorise and initial invoice.	25.20	S112(2)	NA	Defibrillator
	£100.81	Clerk	Made up from £26 clerk Home expenses ongoing 3-25/17 refreshments for annual meeting and Annual Email cost ongoing from approval 2023/2024/2025	Payment noted AM-25/28 b Payment authorised with timesheet	30th April 2025	Paid online two to authorise and initial Payslip	No	S112(2) Home office S111 Refreshments S142 Email	NA	Expenses
	£2064	Associated Electrical	15th October 2025 25-10/11.	15th April 2026 4-26/16 iv	17th April 2026	Paid online two to authorise and initial invoice.	344.00	LG & R Act S31	NA	CCTV

Income

Name on invoice/name of payee Auditor to complete	**Amount** Auditor to complete	**Banked?** Bank Statement (month) Clerk to complete	**Where is receipt minuted?** Yes or No	**Comments** Auditor to complete
Birdlip PC	£5995.00	17th April 2025	21st May 2025 AM-25/28 III	Precept. Sighted on bank statement