



**STOKE ORCHARD AND TREDDINGTON 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	07.05.25 07.05.25.10a		Assertion 1 Yes

	council? b) reviewed using the most recent version? c) minuted? (Objective B)	Yes Yes			
<b>2</b>	Have Standing Orders been a) tailored to council? b) reviewed using the most recent version? c) minuted?	Yes Yes Yes	07.05.25 07.05.25.11a		Assertion 1 Yes
<b>3</b>	Code of conduct reviewed in the last 2/3 years?	Yes	07.05.25 07.05.25.11b		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	April, August, December and February reconciliations seen by auditor and regularly reported to Council eg 05.11.25.8b		Assertion 2 Yes
<b>5</b>	VAT claims have been submitted and are up to date (objective E)		25/26 VAT claim seen by auditor.		Assertion 1 Yes

<b>6</b>	S137 a) is there a separate account for payments? b) are totals within statutory limits? (objective A)	NA	Council has GPoC		Assertions 1&3 NA
<b>7</b>	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	Yes	7.05.25 07.05.25.9e		Assertion 2 Yes
<b>8</b>	Cashbook provided and random sample checked. Give details at Annex A.	Yes	See annex	It is suggested that the Council seek competitive tenders for John Preece and Sons Contract.	Assertion 2 Yes
<b>9</b>	Internal controls a) policy in place? b) evidence checks took place as per Council's Fin Regs/Standing Orders (Objective B)	Yes  Yes	Policy approved November 2025 on web site  Signed checklists seen by auditor		Assertion 2 Yes
<b>10</b>	Was budget for 25-26 a) prepared? b) adopted by Full Council? c) Were the earmarked reserves identified? d) Were the general reserves reasonable?	Yes Yes  Yes  Yes	Budget seen by auditor  11.06.25 11.06.25.4a  Very substantial earmarked reserves but general	Last year's recommendations from auditor have been acted upon.	Assertion 1 Yes

	f) Was precept calculated and approved? (Objective D)		reserve is less than annual precept.		
<b>11</b>	Were end of year accounting statements a) prepared? b) match cashbook? c) supported by report?	Yes  Yes No evidence	11.06.25.4	The minutes do not record whether the Council received a report on the end of year accounts. This could be a written report or a verbal one. It is recommended that the minutes record that Council receives a report.	Assertion 6 Yes
<b>12</b>	Did the council periodically compare budget vs spend (as detailed in the FRs)? (Objective D)	Yes	Regular reports are made to Council eg:  07.05.25 03.09.25 05.11.25 07.01.26  07.05.25.9c 03.09.25.8c 05.11.25.8c 07.01.26.8c		Assertion 1 Yes
<b>13</b>	Was Petty Cash expenditure a) Approved? b) supported by receipts? c) VAT accounted for? (Objective F)	NA			Assertion 1
<b>14</b>	Was Insurance policy reviewed to ensure still fit for purpose?		. 07.05.25 07.05.25.9f & 11.06.25 11.06.25		Assertion 5 Yes

(Objective C)				
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### 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	Copy of contract provided. Standard NALC contract.		Assertion 3 Yes
16	Has Council's PAYE / NIC been properly dealt with (including year-end procedures)? P32 seen (if relevant)? (Objective G)	Yes	Payroll summary and P32 provided.		Assertion 3 Yes
16a	Has Council met pension obligations?	Yes	Re-registered with the Pension Regulator April 2026.		Assertion 2 Yes

### 4. Transparency and Public Rights



## 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>		<p><a href="mailto:clerk@stokeorchardandtredington-pc.gov.uk">clerk@stokeorchardandtredington-pc.gov.uk</a></p>		<p>Assertion 10 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 Council published Accessibility</p>	<p>Partial</p>			<p>Yes</p>

	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	Published 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?	Yes	16.05.23 16.05.23.11		Assertion 3 Yes
<b>22</b>	Have assets a) been inspected for risk?  b) any actions undertaken and recorded? (Objective C)	Yes  Yes	Telephone Box, Bus Shelter, Playground, MUGA, Pump Track and Tractor Mower. Copies seen by auditor.  07.05.25 07.05.25.11g		Assertion 5
<b>23</b>	Is asset register		Asset register provided		Assertion 5

	a) reviewed regularly? (Objective H) b) published on website? (Objective L)	Yes  Yes	07.01.26 07.01.26.9 04.and 03.26 04.03.26.9		Yes
<b>24</b>	Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	Yes  Yes	7.05.25 07.05.25.11g		Assertion 5 Yes
<b>25</b>	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes	Examples at 07.01.26.15  and 07.01.26.21		Assertion 2 Yes
<b>26</b>	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 NA

Stoke Orchard and Tredington Parish Council Sampling

Payments

Date	Amount	Payee	Date of approval of payment in Minutes	On Bank statement	Authorised by Councillors	Power?	Auditor's comments
12/05/25	£1650.00	BMS	10.04.25	May 2025	2 councillors authorised all payments	General Power of Competence	Checked
21/05/25	£437.60	Community Centre	07.05.25 (on payment list)	May 2025	2 councillors authorised all payments	General Power of Competence	Checked
18/06/25	£456.00	John Preece and Sons	Long standing agreement	June 2025	2 councillors authorised all payments	General Power of Competence	Checked. Suggested Council consider seeking competitive tenders for this service.
24/07/25	£110.00	Typecraft	Payment list 03.09.25	July 2025	2 councillors authorised all payments	General Power of Competence	Checked
05/08/25	£552.00	A Frost Design Ltd	Payment List 03.09.25. Urgent	August 2025	2 councillors authorised all	General Power of Competence	Checked

			repairs		payments		
05/08/25	£1,927.20	TOWN AND COUNTRY HEATING AND PLUMBING LIMITED	11.06.25 minute ref 11.06.25.6	August 2025	2 councillors authorise all payments	General Power of Competence	Checked
11/11/25	£6,122.60	Soft Surfaces	Payment list of 051125. Quotes were reviewed item 02.08.25.9	November 25	2 councillors authorise all payments	General Power of Competence	Checked
13/01/2026	£1,250.00	Brandons Murals	Council approved quote 07.01.26 agenda item 07.01.26.14 It appeared on the payment list on 4 <sup>th</sup> March	Jan 2026	2 councillors authorise all payments	General Power of Competence	Checked
09/03/2026	£576.00	ABEC	This is part of a contract.	March 2026	2 councillors authorise all	General Power of	Checked

			Invoice appeared on payment list 04.03.26		payments	Competence	
20/03/2026	£3,122.40	Frank Smith	13.08.25 minute ref 13.08.25.6..	March 2026	2 councillors authorise all payments	General Power of Competence	Checked

#### Receipts

Received from	Sum	Date	Auditor has checked bank statements
TBC	9597.88	July 2025	Checked
VAT refund	17397.82	January 2026	Checked