



CORSE PARISH COUNCIL
Internal auditor's report for the year ended 31 March 2023
Name of Auditor:

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. Council working documents

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
1.1	Have Standing Orders been a) tailored to council?	a) Yes b) Yes		Policy on Website https://corse-pc.org.uk/wp-content/uploads/2023/04/Corse-Standing-

	b) reviewed using the most recent version? c) minuted?	c)	Annual Governance Statement Assertion 1	Orders-2018.pdf Last reviewed 3 rd May 2022
1.2	Have Financial Regulations been a) tailored to council? b) reviewed using the most recent version? c) minuted? (Objective B)	a) Yes b) Yes c)	Annual Governance Statement Assertion 1	Policy on website https://corse-pc.org.uk/wp-content/uploads/2023/04/Financial-Regulations-Corse.pdf
1.3	Does the council a) give grants? b) have a grant-awarding policy?	a) Yes b) Yes	Policy on website	https://corse-pc.org.uk/wp-content/uploads/2021/02/Corse-Parish-Council-Grant-and-Donation-Awarding-Policy.pdf
1.4	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	N/a	Annual Governance Statement Assertion 2 & 3	n/a
1.5	Code of conduct reviewed in the last 2/3 years?	Yes	Annual Governance Statement Assertion 3	Annual meeting of the parish council minutes on 12 th May 22 ref 6.

2. Finance

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
2.1	Has the General Power of Competence been adopted (e.g. a minute reference), if Council qualifies?	Yes	Annual Governance Statement Assertion 3	Minutes of meeting held on 5 th January 2022. Minute ref. 6.9 https://corse-pc.org.uk/wp-content/uploads/2022/02/Mins-of-Ordinary-Mtg-4.1.22.pdf
2.2	S137 a) is there a separate account for payments? b) are totals within statutory limits? (for Council's that do not held General Power of Competence)	a) b) n/a	Annual Governance Statement Assertion 1 & 3	a) Accounts seen by Auditor b) N/a
2.3	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	N/a	Annual Governance Statement Assertion 1	N/a
2.4	Was Petty Cash expenditure approved, if any? (Objective F)	N/a	No petty cash. Annual Governance Statement Assertion 1	N/a
2.5	Is all expenditure			Transactions sample

supported by VAT
invoices, if
applicable?
(Objective B)

Annual Governance Statement Assertion 1

2.6 VAT –
a) recorded in
accounts
b) reclaimed?
(Objective B)

a) Yes
b) Yes

In accounts – annual reclaim only

Annual Governance Statement Assertion 1

3. Risk management

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
3.1	Insurance policy a) in place? b) cover reviewed to ensure still fit for purpose? (Objective C)	a) Yes b)	Annual Governance Statement Assertion 5	Public Liability Certificate on website Full schedule seen by Auditor.
3.2	Copy of Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	a) Yes b) Yes	Annual Governance Statement Assertion 5	Policy on website https://corse-pc.org.uk/wp-content/uploads/2021/02/Risk-Management-Strategy-2015-Adopted-1.pdf Mins-of-Ordinary-Mtg-7.3.23.pdf (corse-pc.org.uk)

3.3	Asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	a) Yes b) Yes	Annual Governance Statement Assertion 5	Up to date Assets register on website. Asset Register - Corse Parish Council (corse-pc.org.uk)
3.4	Evidence that assets a) have been inspected for risk? b) reported in minutes? c) any actions undertaken? (Objective C)	a) Yes b) Yes c) Yes	Annual Governance Statement Assertion 5	Assets Register online Inspected annually. March 2023.
3.5	Evidence that internal controls a) take place? b) are documented? c) minuted? as per Council's Financial Regulations/Standing Orders (Objective B)	a) Yes b) Yes c) Yes	Quarterly financial checks undertaken + minuted. Annual Governance Statement Assertion 2	Minutes from July 2022, November, January 2023 show Internal control was completed. Actual checklist seen by Auditor. Minute ref 6.3. https://corse-pc.org.uk/wp-content/uploads/2022/02/Mins-of-Ordinary-Mtg-4.1.22.pdf
3.6	Bank reconciliations are on agenda to be considered by Council? (Objective I)	Yes	Annual Governance Statement Assertion 1	Agenda Item 6.2 of January 2023 meeting Public-Notice-January-2023-Bi-Monthly-Meeting.pdf (corse-pc.org.uk)
3.7	Review of a) investments?	a) None	Bank mandates last reviewed in 2019. On agenda	a) None

	b) bank mandates (signatories on bank accounts)? (Objective B/C)	b) No	for Annual Meeting of the PC to be held May 2023	b) Bank mandated due to be reviewed May 2023.
			Annual Governance Statement Assertion 1	
3.8	If bank cards in use, are proper procedures in place? (Objective B)	N/a	No bank cards.	N/a
			Annual Governance Statement Assertion 1	
3.9	Are a) physical records secure? b) electronic records backed up?	a) Yes b) Yes	Annual Governance Statement Assertion 5	a) Clerk confirmed. b) Backed up to Cloud + memory stick

4. Budgetary controls

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
4.1	Was a budget properly for the year under review a) prepared? b) adopted? c) minuted? (Objective D)	a) Yes b) Yes c) Yes	Annual Governance Statement Assertion 1	Considered in meeting held in November 21. Formally adopted in January 2022. Minute Ref: 6.6 https://corse-pc.org.uk/wp-content/uploads/2022/02/Mins-of-Ordinary-Mtg-4.1.22.pdf
4.2	a) Were the earmarked	a) Yes		Reserves Policy reviewed in January 2022.

	objectives of the reserves identified in the budget, if any?	b) Yes		Minute ref:10
	b) Were the general reserves reasonable? (Objective D)		Annual Governance Statement Assertion 1	Cashbook seen by Auditor – shows the reserves + reserves also shown on bank reconciliations
4.3	Was the precept demand for the year under review properly minuted in full council?	Yes		Minutes (online) from January 2022 Minute ref 6.7 https://corse-pc.org.uk/wp-content/uploads/2022/02/Mins-of-Ordinary-Mtg-4.1.22.pdf
4.4	Did the council a) regularly compare budget vs spend (as detailed in the financial regulations) b) and evidenced in the minutes? (Objective D)	a) Yes b) Yes	Financial Statements and Budget analysis reported back to Council quarterly. Recommend these are added as an Appendix to the Minutes.	Budget analysis reported back to Council quarterly. Evidenced in September minutes. Minute ref 6.3 https://corse-pc.org.uk/wp-content/uploads/2022/11/Mins-of-Ordinary-Mtg-6.9.22.pdf
			Annual Governance Statement Assertion 1	
4.5	Are any significant variances from budget reported?	Yes	Annual Governance Statement Assertion 2	As above

5. Payroll

Ref	Test	Meets reqmts? Yes, No or	Internal Auditor's comments/recommendations	Evidence
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			N/A	
5.1	Do all staff have a contract of employment?	Yes	Annual Governance Statement Assertion 3	Clerk's contract seen by Auditor
5.2	Do salaries paid agree with those approved by Council? (Objective G)	Yes	Annual Governance Statement Assertion 1	Salary paid compared to contract.
5.3	Has Council a) registered as an employer with HMRC? b) have PAYE / NIC been properly dealt with (including year-end procedures)? (Objective G)	a) Yes b) Yes		Payslip + HMRC submissions seen by Auditor.
5.4	Are Councillor's allowances and expenses properly authorised & controlled, if any?	None	Annual Governance Statement Assertion 1	N/a
5.5	Pension provision – eligible employees a) offered pension scheme? b) outcome minuted?	a) Yes b) Yes	Annual Governance Statement Assertion 3	Minutes from January 2022,
5.6	Is Council a) registered with the Pension	a) Yes b) Yes		21/01/22 Letter from Pensions Regulator seen by Auditor

Regulator for auto-enrolment pensions?
b) Has auto-enrolment registration with Pension Regulator been reviewed (required every 3 years)

Annual Governance Statement Assertion 3

6. Year-end procedures

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
6.1	Are debtors and creditors recorded properly on separate balance sheet if using Income & Expenditure reporting? (Objective J)	N/a	Annual Governance Statement Assertion 1	N/a
6.2	Does Council as a whole consider the year-end accounts in addition to 6.5? (Objective J)	Yes	Annual Governance Statement Assertion 1	Minutes of 12 th May 2022 meeting (online) Minute ref. 17.3
6.3	Minute confirming	Yes		Minutes (online) of meeting held on 12 th May

	rights? (Objective M)		Annual Governance Statement Assertion 4	
6.8	Previous internal audit report reviewed by council and action taken where recommended?	Yes	Recommend stating actions required.	Minutes of 12 th May 2022 meeting online
			Annual Governance Statement Assertion 7	https://corse-pc.org.uk/wp-content/uploads/2022/06/Mins-of-AGM-12.5.22.pdf
6.9	Previous external audit report (for councils with turnover over £25,000) reviewed by council and action taken where recommended?	N/A		N/a
			Annual Governance Statement Assertion 7	

7. Other matters

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
7.1	Policies in place for compliance with GDPR, such as Data Protection Policy for Staff & Councillors and for the public?	Yes	Annual Governance Statement Assertion 3	Policy on website https://corse-pc.org.uk/wp-content/uploads/2021/02/Corse-Data-Protection-Policy-GDPR-Compliant.pdf
7.2	Is the Council a Managing Trustee?	No		N/a

			Annual Governance Statement Assertion 9	
7.3	Do trustees meet at least once a year and publish separate accounts? (Objective O)	No	Annual Governance Statement Assertion 9	n/a
7.4	Website Accessibility Statement on website home page?	Yes	Annual Governance Statement Assertion 3	Website - home page Accessibility Statement - Corse Parish Council (corse-pc.org.uk)
7.5	Did council formally appoint GAPTC as the Internal Auditor?	Yes	Annual Governance Statement Assertion 6	March 2023 minutes ref. 6.4
7.6	Are registers up to date for council-owned burial grounds (if any) and purchase of Exclusive Rights of Burials certificate completed?	N/a	Annual Governance Statement Assertion 3	n/a

8. Procedures

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments	Evidence
8.1	Minutes:			Minutes on website and physical minutes seen

<p>a) DPIs or other interests recorded? b) published on website in draft form within one month (mandatory for councillors with a turnover of less than £25,000)? (Objective L) c) initialled on each page and final page signed?</p>	<p>a) Yes b) Yes c) Yes</p>		<p>by Auditor.</p> <p>Minutes - Corse Parish Council (corse-pc.org.uk)</p>
<p>8.2 List of members' responsibilities a) responsibilities (Objective L) and b) interests held and published on the website?</p>		<p>Annual Governance Statement Assertion 3</p> <p>Annual Governance Statement Assertion 3</p>	<p>Yes – link to Register of Interests on website. The Councillors - Corse Parish Council (corse-pc.org.uk)</p>
<p>8.3 Agendas signed and displayed on website/noticeboards 3 clear days' prior to meeting? (Objective L)</p>	<p>Yes</p>	<p>Annual Governance Statement Assertion 3</p>	<p>Agendas on website</p> <p>Agendas - Corse Parish Council (corse-pc.org.uk)</p>
<p>8.4 Summons issued in proper format?</p>	<p>Yes</p>	<p>Annual Governance Statement Assertion 3</p>	<p>Agendas on website show correct format. Physical agenda also seen by Auditor.</p>