



**TWYNING PARISH COUNCIL**  
**Internal auditor's report for the year ended 31 March 2026**  
**Name of Auditor: Catherine Morgan**

**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 council?	Yes	<a href="https://twyningparishcouncil.gov.uk/page/governance/">https://twyningparishcouncil.gov.uk/page/governance/</a>	b) Finance regs - using 2024 model. Latest NALC model should be implemented - currently March 2025.	<b>Assertion 1 Yes</b>

	b) reviewed using the most recent version? c) minuted? (Objective B)		16 March 2026 Minute 26.03.16.26		
<b>2</b>	Have Standing Orders been a) tailored to council? b) reviewed using the most recent version? c) minuted?	Yes	<a href="https://twyningparishcouncil.gov.uk/page/governance/">https://twyningparishcouncil.gov.uk/page/governance/</a>  16 March 2026 Minute 26.03.16.26		Assertion 1 Yes
<b>3</b>	Code of conduct reviewed in the last 2/3 years?	Yes	<a href="https://twyningparishcouncil.gov.uk/page/governance/">https://twyningparishcouncil.gov.uk/page/governance/</a>  16 March 2026 Minute 26.03.16.26		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	May, Sep, Nov, Jan & Mar reconciliations provided		Assertion 2 Yes
<b>5</b>	VAT claims have been submitted and are up to date (objective E)	Yes	VAT claims from 1/4/2025-31/3/2026 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)	Yes	(£3,998.00 spent < £17,016.30 limit)		Assertions 1&3 Yes
<b>7</b>	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	Yes	16 March 26 Minute 26.03.16.28		Assertion 2 Yes
<b>8</b>	Cashbook provided and random sample checked. Give details at Annex A.	Yes		Power to spend should be noted as expenditure is agreed to evidence that the council is acting within its powers.	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	a) <a href="https://twyningparishcouncil.gov.uk/procedures/">https://twyningparishcouncil.gov.uk/procedures/</a>  b) Auditor saw financial review by councillor		Assertion 2 Yes
<b>10</b>	Was budget for 25-26 a) prepared? b) adopted by Full Council? c) Were the earmarked reserves identified?	Yes	Budget seen by auditor.  Minutes 20 Jan 2025 Section Finance & Governance 2.		Assertion 1 Yes

	d) Were the general reserves reasonable? f) Was precept calculated and approved? (Objective D)				
11	Were end of year accounting statements a) prepared? b) match cashbook? c) supported by report?	Yes	Minute 25.04.28.20		Assertion 6
12	Did the council periodically compare budget vs spend (as detailed in the FRs)? (Objective D)	Yes	Minutes: 25.05.19.23(1), 25.06.16.23, 25.09.15.21, 25.10.20.22, 26.03.16.25		Assertion 1 Yes
13	Was Petty Cash expenditure a) Approved? b) supported by receipts? c) VAT accounted for? (Objective F)	N/A		No petty cash held	Assertion 1 N/A
14	Was Insurance policy reviewed to ensure still fit for purpose? (Objective C)	Yes	19 May 2025 Minute 25.05.19.23(5)		Assertion 5 Yes

	<i>Note Councils have not been asked to submit any information on burials. Auditor to check sample if appropriate.</i>				

### 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? <i>Note to auditor checklist asks for 'clerical'. Use judgement if this is not appropriate</i>	Yes	Clerk contract provided.	Whilst the contract supplied is not the current NALC contract it includes all of the key terms and conditions.  Contract refers to Health and Safety policy but no H&S Policy in place.	Assertion 3 Yes
16	Has Council's PAYE / NIC been properly dealt with (including year-end procedures)?	Yes	Conducted by PATA		Assertion 3 Yes

	P32 seen (if relevant)? (Objective G)				
<b>16a</b>	<i>Note to auditor. Councils not required to provide evidence but check that Council has met pension obligations</i>	Yes			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
<b>17</b>	Are all sections of the 24/25 AGAR published on the website? (Objective L/N)	Yes	<a href="https://twyningparishcouncil.gov.uk/annual-accounts-2024-25/">https://twyningparishcouncil.gov.uk/annual-accounts-2024-25/</a>		Assertion 3 Yes
<b>18</b>	Did council correctly provide for the exercise of public rights?	Yes	<a href="https://twyningparishcouncil.gov.uk/annual-accounts-2024-25/">https://twyningparishcouncil.gov.uk/annual-accounts-2024-25/</a>		Assertion 4 Yes

	(Objective M)				
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	28 April 2025 Minute 25.04.28.20		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 <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul> <p><b>Note:</b> There is no legal requirement for this to be a .gov.uk address yet, though that is recommended as best</p>	Yes	clerk@twyningparishcouncil.gov.uk		Assertion 10 Yes
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	practice, a .org.uk address is also acceptable. It's the .co.uk, and .com addresses that are not acceptable				
	<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 Statement and Publication Scheme</p>	Partially	<p><a href="https://twyningparishcouncil.gov.uk/accessibility-statement/">https://twyningparishcouncil.gov.uk/accessibility-statement/</a></p> <p>No Publication Scheme</p>	Council should adopt Publication Scheme in accordance with Information Commissioner's Office	
20a	The council has adopted a formal IT Policy covering secure and lawful use of IT systems and Data Protection Policy	Yes	<p>IT Policy and Data Protection Policy</p> <p><a href="https://twyningparishcouncil.gov.uk/general-documents-and-policies/">https://twyningparishcouncil.gov.uk/general-documents-and-policies/</a></p>		Assertion 10 Yes
	<p><b>Note to Auditor:</b></p> <p><i>If no to any of above, can Council show they are</i></p>			This is a Council that is demonstrating commitment to working towards Assertion 10 compliance and has already broadly met	Assertion 10 Yes

<p><i>aware of their responsibilities and are working towards complying with Assertion 10 requirements in full? (See IA (Jan. 26) Associated Briefing Notes)</i></p>		<p>the requirements. Ideally clerk and councillors should also evidence that they have or will undertake training in the areas covered by Assertion 10.</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
21	Has the General Power of Competence been adopted?	No	Current Clerk does not hold CiLCA		Assertion 3 Yes
22	Have assets a) been inspected for risk? b) any actions undertaken and recorded? (Objective C)	Yes	Risk assessments seen for clock, village green and war memorial.	All assets should be inspected on a regular basis and inspections minuted to evidence management of risk.	Assertion 5 Yes
23	Is asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	Yes	<a href="https://twyningparishcouncil.gov.uk/page/governance/">https://twyningparishcouncil.gov.uk/page/governance/</a>  Minute 26.03.16.25		Assertion 5 Yes

24	Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	Yes	a) Risk Management Schedule seen by auditor.  b) Updated in May 2025 but no minute reference found.	Council reviews of documents should be minuted.	Assertion 5 Yes
25	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes			Assertion 2 Yes
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 Yes

**Twyning Parish Council**

**Internal Audit 2025-26**

**Sample of Transactions - Expenditure**

Please could complete the following table and provide the invoices / supporting documentation for the transactions:

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
	Auditor to complete	Auditor to complete	Clerk to complete	Clerk to complete	Clerk to complete	Clerk to complete	Clerk to complete +amount	Clerk to complete	Clerk to complete	Auditor to complete
26	£18,016.46	T. Williams Construction	20.02.2023  S106 funded.	S106 monies received 27/05/25. Approval not minuted	27 <sup>th</sup> & 28 May 25	Online banking req 1 electronic authorisation. Signed off council auditor.	3603.29 VAT claim record1		n/a	All approvals to spend as well as payment approvals should be evidenced in minutes.
29	£700.00	Jeremy Brookes Garden	2yr contract 2024-26 not found	16.06.25	20 Jun 2025	As above	0.00		n/a	Contracts should be retained to demonstrate that the council can evidence decisions and

										is managing risk.
49	£144.00	Sarah Don-Bramah	Editor appointment. Not found	21.07.25	23 Jul 2025	As above	0.00		n/a	An annually minuted agreement would benefit transparency
51	£2,350.00	KRA Tree Surgery & Garden Services	17.02.25 (item 07)	21.07.25	23 July 2025	As above	0.00		n/a	y
56	£132.82	Brunel Engraving Company	21.07.25 (item 22)	15.09.25	25 July 2025	As above	26.56 VAT claim record2		n/a	y
83	£220.00	Tewkesbury Borough Council	16.06.25 (item 18)	17.11.25	26 Oct 2025	As above	44.00 VAT claim record2		n/a	y
117	£500.00	BJ Unwin	17.11.25 (item 20)	16.02.26	28 Jan 2026	As above	100.00 VAT claim record2		n/a	y
123	£364.00	Smith of Derby Ltd	17.11.25 (item 20)	16.02.26	3 Feb 2026	As above	72.80 VAT claim record2		n/a	y
124	£75,606.95	Playdale Playgrounds	15.12.25 (item 08)	16.02.26	3 Feb 2026	As above	15121.38 VAT		n/a	y

							claim record2			
133	£4,335.03	Apple Retail UK Ltd	19.01.26 (item 14)	16.03.26	5 Mar 2026	As above	866.97 VAT claim record3		n/a	y

### Sample of Transactions - Income

Ref no.	Name on invoice/name of payee	Amount	Banked?	Where is receipt minuted?	Comments
	Auditor to complete	Auditor to complete	Bank Statement (month) Clerk to complete	Clerk to complete	Auditor to complete
16	Butcombe Brewery Ltd	£665.00	Jul 2025	25.07.21.23	y
13	Alexander Burn Ltd	£70.00	Jul 2025	25.09.15.21	y
33	Twyning Tigers	£140.00	Jan 2026	26.02.16.18	y