TIDENHAM PARISH COUNCIL
Internal auditor's report for the year ended 31 March 2026
Name of Auditor: EMMA BENNETT

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	Yes	FRs tailored & on Website	-	Assertion 1 YES

	council? b) reviewed using the most recent version? c) minuted? (Objective B)		Council Minute 19.03.2025 ITEM 14 refers		
2	Have Standing Orders been a) tailored to council? b) reviewed using the most recent version? c) minuted?	Yes	SOs tailored & on website Council minute 21.01.2026 item 18 refers	-	Assertion 1 YES
3	Code of conduct reviewed in the last 2/3 years?	Yes	Last reviewed & on website Council minute 21.01.2026 item 19 refers.	-	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	Council minutes Bank Reconciliations for May25, July25, Oct25 & Feb 26 seen.	-	Assertion 2 YES
5	VAT claims have been submitted and are up to date (objective E)	YES	Report to 31.03.2025 provided. Report to 31.03.2026 in production.	-	Assertion 1 YES

6	S137 a) is there a separate account for payments? b) are totals within statutory limits? (objective A)	Not applicable	General Power of Competence used.		Assertions 1&3 N/A
7	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	YES	Evidenced. See minute 18.02.2026 item 17C.	-	Assertion 2 YES
8	Cashbook provided and random sample checked. Give details at Annex A.	YES		-	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)	A - Yes B - Yes	Internal Controls & Governance Policy (Based on GAPTC Model Policy) in place. See minute 21.01.26 item 22 Quarterly check report dated Feb2026 provided.		Assertion 2 YES
10	Was budget for 25-26 a) prepared? b) adopted by Full Council?	A- YES B- YES C- YES	Budget seen. Minute 11.12.2024 item 11 refers.	-	Assertion1 YES

	c) Were the earmarked reserves identified? d) Were the general reserves reasonable? f) Was precept calculated and approved? (Objective D)	D- YES F - YES			
11	Were end of year accounting statements a)prepared? b)match cashbook? c)supported by report?	Yes A – yes B – yes C – yes	24/25 EOY accounts seen including relevant reports.	-	Assertion 6 YES
12	Did the council periodically compare budget vs spend (as detailed in the FRs)? (Objective D)	YES	Reports seen. Minutes of Finance Committee meetings show show discussions. Sample check 04.06.2026, 10.09.2026, 03.12.2026 & 04.03.2026 confirms taken place.	-	Assertion 1 YES
13	Was Petty Cash expenditure a) Approved? b) supported by receipts? c) VAT accounted for? (Objective F)	Not applicable	Tidenham Parish Council does not have petty cash.	-	Assertion1 NOT APPLICABLE.

14	Was Insurance policy reviewed to ensure still fit for purpose? (Objective C)	YES	Council reviewed 17.09.2025 minute 13. Policy to 30.09.2026.		Assertion 5 YES
	Note Councils have not been asked to submit any information on burials. Auditor to check sample if appropriate.		-.	-	-

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	Contract for employee "DS" (Asst Clerk) seen. Clerk confirmed all employees have Contract of Employment. .		Assertion 3 YES
16	Has Council's PAYE / NIC been	YES	Bank reconciliation, Bank		Assertion 3 YES

	properly dealt with (including year-end procedures)? P32 seen (if relevant)? (Objective G)		statements & P32 reports seen.		
16a	*Note to auditor. Councils not required to provide evidence but check that Council has met pension obligations*	YES	Met. LGPS.		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	Website checked. All sections present. See https://tidenhamparishcouncil.gov.uk/annual-accounts-2024-25/	-	Assertion 3 YES
18	Did council correctly provide for the exercise of public	YES	Website, Minutes & Public Rights Notice published	-	Assertion 4 YES

	rights? (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	Internal & External reports discussed at Council. Internal - 21 May 2025 - 25/26 Page 3 item 22 External - 17 September 2025 - 25/26 Page 16 item 15 Clean opinion - No actions required.	-	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	Councillor and staff have email addresses hosted on domain @tidenhamparishcouncil.gov.uk	-	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	YES	The website is regularly tested using WCAG 2.2 AA compliance tools, including Lighthouse and Axe. See - https://tidenhamparishcouncil.gov.uk/accessibility-statement/		YES
20a	The council has adopted a formal IT Policy covering secure and lawful use of IT systems and Data Protection Policy	YES	Website, Policies & minutes Relevant policies in place see https://tidenhamparishcouncil.gov.uk/data-protection-and-transparency-policies/	-	Assertion 10 YES

			Minutes of 21.01.2026 item 20 and 21 refer.		
	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)*		*Not applicable*		Assertion 10 Not applicable

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?	YES	Adopted 13.12.2023 item 12.	-	Assertion 3 YES
22	Have assets a) been inspected for risk? b) any actions undertaken and recorded? (Objective C)	Yes Yes on report	25/26 Asset reports provided showing evidence of review of land, property, war memorial, playground equipment etc. See minute 16.04.2025 item	-	Assertion 5 YES

			12.		
23	Is asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	 YES YES	Council Minute 19.05.2025 item 19. Evidence of inspection of variety of assets. 2024/25 Asset Register on website. See https://tidenhamparishcouncil.gov.uk/wp-content/uploads/2025/05/Asset-Register-2024-25.pdf 2025/2026 Asset Register reviewed 15.04.2026 item 14 (due for upload post April 2026 meeting).	-	Assertion 5 YES
24	Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	 YES No	Risk Assessment in place. No evidence found of Risk Management Policy.	Adopt a Risk Management Policy using model template from GALC www.	Assertion 5 No.
25	Have items/ services been competitively purchased in accordance with Financial and/or Procurement	YES	.	-	Assertion 2 YES

	Regulations?				
26	Is the Council a Managing Trustee? a)charity name b)charity number c) Copy of latest AGM minutes seen (Objective O)	YES	Mopla Cottages 1080905 and Beachley Village Hall 1054470 May2025 minutes seen.	-	Assertion 9 Yes

Payments

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	Power to spend? Yes or No Clerk to complete	S.137? Clerk to complete	Comments Auditor to complete
	3170.00	Howard Rees	Sept 25 Page 17 item 18c) and Oct 25 Page 20 item 16b)	Oct 25	16/10/25	Yes	N/A	GPC	N/A	Checked
	18.20	Gloucestershire Police	Sept 23 Page 14 Item 16a)	May 25	22/05/25	Yes	N/A	GPC	N/A	checked
	563.70	Forest Equipment Services	Ongoing contract. Periodic review in place.	Feb 26	19/02/26	Yes	Yes £93.95	GPC	N/A	Checked
	360.00	Tate Computer Tech Ltd	Feb 26 Page 35 Item 16	Feb 26	19/02/26	Yes	Yes £60.00	GPC	N/A	Checked
	70.00	Shane Weldon	Nov 26 Page 23 Item 16c)	Nov 25	20/11/25	Yes	N/A	GPC	N/A	Checked

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
ELM Solar Farms	7,414.43	July 2025	Yes Sept 25 Page 16 Item 14c)	Checked

Poors Allotments	200.00	October 2025	Yes Oct 25 Page 20 Item 12d)	Checked
National Grid	20.68	January 2026	Yes Jan 26 Page 31 Item 15c)	Checked