

Internal Audit Report for Aust Parish Council
For the Financial Year 1st April 2025 to 31st March 2026

By Andy Warren - Clerk and Responsible Finance Officer, Cleeve Parish Council

Executive Summary

Acting independently, I have carried out an Internal Audit of the policies and practices of Aust Parish Council in order to identify the responses that are recorded in the Annual Internal Audit Report return for the year ending 31st March 2026.

This has included inspection of the accounting records, invoices, bank statements, financial reports, minutes together with information from the website.

I have carried out the checks detailed in this report, in order to provide assurance that the Parish Council's systems of internal control, assessment of risk and financial management and accounting are in place that they are adequate for the protection of public money. In my opinion the systems and internal procedures at Aust Parish Council are well established and followed.

The Council is fully aware of GDPR and has undergone training. The Clerk's and councillors email addresses are on the PC owned .gov.uk domain name. IT Policy has been implemented.

Andy Warren

Signed and Dated: 05 May 2026

FINANCE			Comments
Confirm that the Parish Council has adopted and recently reviewed Financial Regulations	<p><i>Check that there are a set of Financial Regulations (in addition to those in the Standing Orders).</i></p> <p><i>Check the date of their adoption and that there was a record made in the minutes</i></p> <p><i>Check that the most recent review date was within the current financial year</i></p>		Reviewed and based on NALC Model Financial Regulations 2024, adapted to meet council practice. Latest review March 2026.
Check that the council's Financial Regulations are being routinely followed by tracking some sample payments You will be provided with all invoices, receipts, bank statements, cheque stubs, receipt books and petty cash (vouchers and reconciliation) in order to do this.	<p><i>Chose an appropriate number of sample payments made at different times throughout the financial year and track them from resolution in the minutes through to the payments being made</i></p>		<p>3 Payments sampled:-</p> <p>13/05/2025 Easy PC Subscription £60.00</p> <p>13/01/2026 Nature Conservation £342.00</p> <p>10/03/2026 Elberton Village Hall Committee £160.00</p> <p>All recorded and approved properly.</p>
All payments are recorded in the (bi)monthly financial statement, reported by the RFO & minuted	<p><i>Check the minutes</i></p> <p><i>Compare the bank statement against (bi)monthly financial statement to council</i></p>		All items properly reported and minuted.
All items of expenditure over £100 are listed on the council website	<p><i>a. date the expenditure was incurred,</i></p> <p><i>b. summary of the purpose of the expenditure</i></p> <p><i>c. amount</i></p> <p><i>d. Value Added Tax that cannot be recovered.</i></p>	Website Transp. Code	List is published on website.
Confirm that each payment has been signed by two councillors, who also initialled the cheque stub & that the cheque signing councillors also initial the invoice	<p><i>Adapt to the Local Councils own practices as detailed in their Financial Regulations e.g. electronic banking must have adequate controls comparable to the two signature rule</i></p>		Signing instruction details provided. Payments set up by Clerk and approved by 2 councillors.

Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit	<i>You will need to check the number of the electors in the parish and times this figure by the annual financial limit - 2025-26 is £11.10 per elector</i>		Properly recorded and meet guidelines.
Confirm that quarterly checks of the accounts are made by a councillor not on the finance committee / group	<i>Check the minutes to ensure this was recorded and reported / minuted at a council meeting</i>		Properly completed and recorded within minutes.
Check the statement of accounts according to the format included in the Annual Return form. Check that the statement of accounts was approved and signed by the Responsible Financial Officer and the Chairman of the meeting approving the statement of accounts.	<i>The statement of accounts should be accompanied by: a) a copy of the bank reconciliation for the relevant financial year, b) an explanation of any significant variances (e.g. more than 10-15 percent, in line with proper practices) in the statement of accounts for the relevant year and previous year c) an explanation of any differences between 'balances carried forward' and 'total cash and short-term investments', if applicable.</i>	Website Transp. Code	The Clerk has prepared and provided the Accounting Statement together with the cashbook, and bank reconciliations to 31 March 2026.
Check the Annual Governance Statement	<i>According to the format included in the Annual Return</i>	Website Transp. Code	Approved AGAR published on website as approve at May 2025 meeting. AGAR for 2025/26 is part of trial for digital input but I have completed the Internal Audit part and will be approved at May 2026 meeting.
Review the Assets Register and insurance policies, confirm renewal has taken place (i.e. paid) & make a note of each coverage limit	<ul style="list-style-type: none"> • <i>Public liability</i> • <i>Employers liability</i> • <i>Council assets</i> • <i>Fidelity Guarantee Insurance (To cover employee dishonesty)</i> 		Asset Register properly completed/ and Insurance Policy renews 31 May 2026.
Check the details of public land and building assets	<i>a) description (what it is, including size/acreage), b) location (address or description of location),</i>	Website Transp. Code	Details are included in Asset Register of area of land, Woodwell Meadows Nature

	<p>c) owner/custodian, e.g. the authority or board manages the land or asset on behalf of a local charity,</p> <p>d) date of acquisition (if known),</p> <p>e) cost of acquisition (or proxy value)</p> <p>f) present use</p>		Reserve, purchased for £1. Managed by South Gloucestershire Council under a management agreement signed April 2010.
PROCESSES			Comments
Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months	<i>Check the date of adoption. Also that the last review date is within the past year and recorded in the minutes</i>		Properly reviewed and website updated with March 2026 review.
Check the draft minutes of the last meeting(s) are on the council's website Check that the minutes of previous meetings are the approved version and that the draft copies have been removed		Website Transp. Code	Draft minutes for latest minute checked and previous minutes are the approved versions.
Check that agendas for meetings are published (bi)monthly and giving 3 clear days notice	<i>The agenda currently on the website may be for a past date - as long as it is not more than a week older than when the last meeting took place, it still demonstrates routine posting</i>	Website Transp. Code	Agenda's sampled and all dated and published correctly.
Confirm that the Parish Council is compliant with the Data Protection Act 1998 and that plans are being put in place to comply with GDPR 2018	<i>Check that there is a policy document and resolution to comply recorded in minutes</i>		Adopted April 2024 and amended April 2026.
Confirm that the Parish Council is compliant with the Freedom of Information Act 2000	<i>Check resolution to comply recorded in minutes Check the log of FOIs received and date responded to within the deadline</i>		Resolution recorded. No FOIs received.
Review the Risk Assessment and Management Scheme	<i>Check the last review date is within the past year and recorded in the minutes</i>		Properly recorded and review date 10 February 2026.
Confirm that regular backups of electronic records are made monthly and an archive copy kept in a second	<i>Website and email passwords in a sealed envelope and retained by the Chairman is recommended and</i>		Backup is via Microsoft 365 One Drive plus external drive weekly back up.

remote location i.e. Cloud, external hard drive and /or that duplicate hard copies of records are kept at an additional remote location.	<i>or "The Chairman's Box" containing duplicate copies of the councils key documents and deeds.</i>		
Confirm the publication scheme		Website	Confirmed Jan 2025 next review 2027.
Confirm the website address and use of parish council emails and that there is a published Accessibility Statement	<i>Check these comply with requirements</i>		Confirmed that have .gov.uk website and emails set up with published Accessibility Statement.
Confirm that the Parish Council has an IT Policy and Data Asset Register	<i>This may reflect progress towards a Data Asset Register</i>		IT Policy adopted June 2025. Data Asset Register completed Aug 2025. Requires updating this year following set up of new email addresses.
COUNCILLORS			Comments
Check the publication of councillor's contact details	<i>Full home addresses are not compulsory but councillors must be available to be contacted directly by the public by email and/or phone Separate council email addresses are preferable to personal email addresses</i>	Website Transp. Code	Council email addresses published on website.
Check that positions that councillors hold on the council are published	<i>i.e. Chairman, Vice Chairman etc.,</i>	Website Transp. Code	Details up to date.
Check the register of member's interests / Declaration of Interest forms	<i>Confirm that the register of member's interests has been reviewed within the last 12 months and the Principle Authority informed of any amendments</i>	Website Transp. Code	Registers attached to individual councillors.
Check that representation on external local public bodies (if nominated to represent the council) of each councillor is published		Website Transp. Code	Details published on website.

Check the record of councillor training	<i>Has FOI and DPA training been delivered or is planned</i>		No specific training record for councillors but training detailed in minutes. Would suggest it is worth establishing a formal record for the future.
EMPLOYEES			Comments
Check that the Clerk and Responsible Financial Officer have signed contracts of employment	<i>The RFO may also be the Clerk. The Clerk must be on PAYE and cannot be self-employed i.e. invoicing the council for service provided.</i>		Clerks and RFO are same person and Contract in place.
Check that all employees have contracts of employment.			Clerks and RFO are same person and Contract in place.
Check the contracts of employment and PAYE records	<i>Confirm that all employees are being paid at correct rate (in accordance with contracts/national living wage/timesheets), with all tax and NI compliance.</i>		Signed contract provided and from Payslips and P60 payments are in order.
Check that the council has a pension provider. Check whether employees are eligible or entitled to join the pension scheme or whether they have opted out of the scheme	<i>Check the council's pension arrangements and that contributions are made in accordance with auto enrolment or contractual obligations</i>		Declaration of compliance completed May 2025.
Ensure that pay rises (if any) are agreed and minuted at the relevant meeting	<i>Check the contracts of employment to ascertain whether JNC recommended pay rises are offered. Even if they are, as pay rises are an additional</i>	Check the minutes	Review minuted and arrears paid.

	<i>disbursement from public funds they should be agreed at a council meeting and minuted.</i>		
Check the Clerk's training record	<i>Has FOI and DPA training been delivered or is planned</i>		Yes. Training record provided.