



**QUENINGTON 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**

<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	FRs tailored & on Website	-	Assertion 1 YES

	council? b) reviewed using the most recent version? c) minuted? (Objective B)		Council Minute 08.05.2025 minute 6 refers		
<b>2</b>	Have Standing Orders been a) tailored to council? b) reviewed using the most recent version? c) minuted?		SOs tailored & on website Council minute 08.05.2026 minute 6 refers	-	Assertion 1 YES
<b>3</b>	Code of conduct reviewed in the last 2/3 years?		Council Minute 08.05.2025 minute 6 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
<b>4</b>	Bank reconciliations are considered by Council? (Objective I)	YES	Yes – monthly Council minutes. Bank Reconciliations for Mar25, May25, Jul25 & Nov25 seen.	-	Assertion 2 YES
<b>5</b>	VAT claims have been submitted and are up to date (objective E)	YES	VAT claim for 31 Jan2025 to 30Nov2025 provided and submitted.	-	Assertion 1 YES

<b>6</b>	S137 a) is there a separate account for payments? b) are totals within statutory limits? (objective A)	Not applicable	YES  YES		Assertions 1&3 YES
<b>7</b>	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	YES	Minute 10.04.2025 item 9.3 refers.	-	Assertion 2 YES
<b>8</b>	Cashbook provided and random sample checked. Give details at Annex A.	YES	YES – SEE ANNEX A	-	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)	A - yes B - Yes	Internal Control Policy on website. Approved Council 12/2/2026.  Evidence of quarterly Internal Check provided.		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?	A- YES B- YES C- YES D- YES F - YES	Budget seen. Minute 9.01.2026 item 10 refers.	-	Assertion1 YES

	f) Was precept calculated and approved? (Objective D)				
11	Were end of year accounting statements prepared? a) prepared? b) match cashbook? c) supported by report?	Yes  A – yes B – yes C – yes	24/25 EOY accounts seen	-	Assertion 6 YES
12	Did the council periodically compare budget vs spend (as detailed in the FRs)? (Objective D)	YES	See minutes. Nov25, Dec25, Feb26 checked. Reports provided as supporting evidence.	-	Assertion 1 YES
13	Was Petty Cash expenditure a) Approved? b) supported by receipts? c) VAT accounted for? (Objective F)	Not applicable	Not applicable.	Not applicable.	Assertion1 NOT APPLICABLE
14	Was Insurance policy reviewed to ensure still fit for purpose? (Objective C)	YES	Reviewed Annual Parish Meeting 08.05.2025 minute 8. Policy provided to 31/05/2026.		Assertion 5 YES
	<i>Note Councils have not been asked to submit any information on burials. Auditor to</i>		-	-	-

<i>check sample if appropriate.</i>				
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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? <i>Note to auditor checklist asks for 'clerical'. Use judgement if this is not appropriate</i>	YES	Contract for employee "RW" provided.		Assertion 3 YES
16	Has Council's PAYE / NIC been properly dealt with (including year-end procedures)? P32 seen (if relevant)? (Objective G)	YES	Dec25 report provided. Payment to HMRC made 23.01.2026.		Assertion 3 YES
16a	<i>Note to auditor. Councils not required to provide</i>	Not applicable	Employee has opted out.		Assertion 2 YES

	<i>evidence but check that Council has met pension obligations</i>				
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#### 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.	-	Assertion 3 YES
18	Did council correctly provide for the exercise of public rights? (Objective M)	YES	Website, Minutes & Public Rights Notice published	-	Assertion 4 YES
19	24/25 internal (and if relevant external) audit report/s reviewed by council and action taken where recommended?	YES	Internal & External reports discussed at Council May 2025 item 10 and Sept2025 item 11.  Clean opinion - No actions required.	-	Assertion 7 YES

If relevant is exemption from external audit form on web site and correctly minuted?				
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## 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><b>Note:</b> 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</p>	YES	<p>Councillors and staff have email addresses hosted on @queningtonparishcouncil.gov.uk</p>	-	<p>Assertion 10 YES</p>
	<p>The Council's website meets the Public Sector Bodies (Website and Mobile Applications)</p>	YES	<p>This website is compliant with the Web Content Accessibility Guidelines version 2.2 AA standard.</p>		<p>YES</p>

	<p>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>		<p>Accessibility - <a href="https://queningtonparishcouncil.gov.uk/accessibility-statement/">https://queningtonparishcouncil.gov.uk/accessibility-statement/</a></p> <p>Publication Scheme - <a href="https://queningtonparishcouncil.gov.uk/council-policies/">https://queningtonparishcouncil.gov.uk/council-policies/</a></p>		
<b>20a</b>	The council has adopted a formal IT Policy covering secure and lawful use of IT systems and Data Protection Policy	YES	<p>Website, Policy &amp; minutes</p> <p>Current Data Protection Policy and IT Policy in place.</p>	-	Assertion 10 YES
	<p><b>Note to Auditor:</b></p> <p><i>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)</i></p>		<i>Not applicable</i>		Assertion 10 Not applicable

Associated Briefing  
Notes)

## 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	-	Clerk not CILCA qualified.	Assertion 3 YES
22	Have assets a) been inspected for risk? b) any actions undertaken and recorded? (Objective C)	Yes  Yes on report	Reports provided including Council trees cemetery, playground, public areas provided	Recommend minuting that inspection of assets has taken place.	Assertion 5 YES
23	Is asset register a) Regularly reviewed (objective H) b) published on website? (Objective L)	YES  YES	Asset register provided on website dated 31 March 2025. Minuted 8.5.2025 item 7.		Assertion 5 YES
24	Risk Management policy a) adopted? b) reviewed	YES YES	Policy adopted - last reviewed 08.05.2025 item 6.		Assertion 5 YES

	annually by Council? (Objective C)				
<b>25</b>	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	YES	Yes.	-	Assertion 2 YES
<b>26</b>	Is the Council a Managing Trustee? a)charity name b)charity number c) Copy of latest AGM minutes seen (Objective O)	NO	-	-	Assertion 9 N/A

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	Clerk to complete	Clerk to complete	Auditor to complete
234	841.00	Marston Hill	January 2023, Item 12	12 <sup>th</sup> June 2025, item 9.4	26/06/2025	All payments are by bank transfer authorised by two councillors who sign the invoices.  We do not use cheques.	Yes - £168.20	Yes	No	Checked.
249	150.00	Gordons Playground	June 2025, Item 8	September 2025, item 9.4	12/09/2025	As above	Yes £30.00	Yes	No	Checked
265	50.00	Quenington Garden Machinery	November 2025, item 11	November 2025, item 11	26/11/2025	As above	No	Yes	No	Checked
267	25.00	GAPTC	August 2025,	December 2025, Item	15/12/2025	As above	No	Yes	No	Checked

		(Inv 1249)	Item 10	9.4						
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**Income**

<b>Name on invoice/name of payee</b> <i>Auditor to complete</i>	<b>Amount</b> <i>Auditor to complete</i>	<b>Banked?</b> Bank Statement (month) <i>Clerk to complete</i>	<b>Where is receipt minuted?</b> <i>Yes or No</i>	<b>Comments</b> <i>Auditor to complete</i>
Lucy Abel Smith	145.00	04/12/2025	January minutes, Item 9.1	Checked
Slade & Sons	475.00	19/12/2025	January minutes, Item 9.1	Checked