NORTON PARISH COUNCIL
Internal auditor's report for the year ended 31 March 2026
Name of Auditor: Luci Ashbourne

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)yes b)yes c)yes	Financial regulations adopted May 2025 are published on the website.		Assertion 1 Yes

	a) tailored to council? b) reviewed using the most recent version? c) minuted? (Objective B)		Adopted by Full Council 14 May 2025 - minute ref 14.05.25.10a		
2	Have Standing Orders been a) tailored to council? b) reviewed using the most recent version? c) minuted?	a)Yes b)Yes c)Yes	Standing Orders as reviewed May 2025 are published on the website. Adopted by Full Council 14 May 2025 - minute ref 14.05.25.10b		Assertion 1 Yes
3	Code of conduct reviewed in the last 2/3 years?	Yes	Code of conduct as reviewed May 2025 are published on the website. Adopted by Full Council 14 May 2025 - minute ref 14.05.25.10c		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)		Four signed bank recs seen Council considers and resolves at every ordinary meeting. Minutes seen		Assertion 2 Yes

5	VAT claims have been submitted and are up to date (objective E)	Yes	VAT refund to account seen. New clerk did not submit the claim and therefore doesn't have a copy of it.		Assertion 1 Yes
6	S137 a) is there a separate account for payments? b) are totals within statutory limits? (objective A)	Yes a)yes b)yes	S137 account and payments seen		Assertions 1&3 Yes
7	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	Yes	Authorised at annual meeting 14 May 2025. Minute ref 14.05.25.8		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	Statement of Internal Control published on website. Approved 17 September 2025. Minute ref 17.09.25.9b		Assertion 2 Yes

			Completed internal control checklist - signed by two councillor - seen.		
10	Was budget for 25-26 a) prepared? b) adopted by Full Council? c) Were the earmarked reserves identified? d) Were the general reserves reasonable? e) Was precept calculated and approved? (Objective D)	a) Yes b) Yes c) Yes d) Yes e) Yes	Budget approved and precept set at meeting on 14 January 2026. Minute ref 14.01.26.8d and 14.01.26.8e Detailed budget published on website - general reserves, earmarked reserves identified. Precept calculated against budget.		Assertion1 Yes
11	Were end of year accounting statements a)prepared? b)match cashbook? c)supported by report?	a)yes b)yes c)yes	End of year accounting statements seen. Year end statements approved by council 14 May 2025. Minute ref 14.05.25.9	Detailed accounts published on website.	Assertion 6 Yes
12	Did the council periodically compare budget vs spend (as detailed in the FRs)? (Objective D)	Yes	Budget monitoring reports seen. Regularly reviewed at meetings. This document provides transactional expenditure	A budget monitoring report should provide a clear overview of the Council's financial position against the approved budget throughout the financial year. As a minimum, the report should include each budget heading or cost centre, the approved annual budget,	Assertion 1 Yes

			information against budget headings, but does not constitute a comprehensive budget monitoring report in itself	actual income and expenditure to date, the remaining budget balance, and where possible the percentage of budget spent.	
13	Was Petty Cash expenditure a) Approved? b) supported by receipts? c) VAT accounted for? (Objective F)	N/A			Assertion1 N/A
14	Was Insurance policy reviewed to ensure still fit for purpose? (Objective C)	Yes	Policy seen. Approved at 14 May 2025 meeting. Minute ref 14.05.25.8f	Minutes detail insurance broker and annual premium	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	Employment contract seen		Assertion 3 Yes
16	Has Council's PAYE / NIC been properly dealt with (including year-end procedures)? P32 seen (if relevant)? (Objective G)	Yes	P32 seen		Assertion 3 Yes
16a	*Note to auditor. Councils not required to provide evidence but check that Council has met pension obligations*				Assertion 2

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	Published on website - seen		Assertion 3 Yes
18	Did council correctly provide for the exercise of public rights? (Objective M)	Yes	Published on website - seen		Assertion 4 Yes
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?	Partially	Internal audit report reviewed by council 14 May 2025. Minute ref 14.05.25.9b Exemption minute ref 14.05.25.9c		Assertion 7 Yes
20	Does the Council use a Gov.uk Domain and email addresses?	Yes	Website and email seen		Assertion 10 Yes

20a	The council has adopted a formal IT Policy covering secure and lawful use of IT systems.	Yes	IT policy published on website. Adopted 12 November 2025 minute ref 12.11.25.12	Advise that staff and members should undertake GDPR training	Assertion 10 Yes
20b	**Note to Auditor:** *If no to above,can Council show they are aware of their responsibilities and are working towards complying with Assertion 10 requirements?*		*?*		Assertion 10

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	NA			Assertion 3 NA

	Competence been adopted?				
22	Have assets a) been inspected for risk? b) any actions undertaken and recorded? (Objective C)	a) Yes b) Yes	Professional playground inspection and maintenance report seen. Noticeboard check seen Monthly defib inspection report seen		Assertion 5 Yes
23	Is asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	a) Yes b) Yes	Asset register reviewed 14 May 2025 - minute ref 14.05.25.10f Asset register published online		Assertion 5 Yes
24	Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	a)yes b)yes	Risk Management plan published on website. Adopted by Council 17 September 2025 - minute ref 17.09.25.9c Noted on plan to be reviewed at annual meeting May 2026.		Assertion 5 Yes
25	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Partially	No evidence seen. The Clerk was not in post when Ubico contract was signed but they have confirmed that a tender process took place.		Assertion 2 Partially

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 n/a

Sample checks

Expenditure

Ref no	Amount	Payee	Payment date	Date of minute where expenditure originally approved	Date of approval of payment in minutes	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/Do they match Financial Regulations
42	£99.00	Copeland Maintenance	13.02.2026	Agreed in budget	14 May 2025	Yes - signed invoice seen		Yes		Yes
8	£6.26	D Hinde	02.06.2025	Agreed in budget	14 Jan 2026	Yes - signed invoice seen		Yes		Yes
18	£414.72	Scribe Accounts	24.07.2025	Agreed in budget	Not minuted.The Clerk confirmed that it should have been on the July payment report however one was not completed as they were new in role and still	Yes - signed invoice seen	Yes	Yes		

					awaiting access to the bank account.					

Income

Ref no	Name on invoice/name of payee	Amount	Date	Promptly banked? Bank statement (month)	Receipt minuted? Yes or No	Comments
3	Tewkesbury Borough Council	£2258.08	16 October 2025	Yes	Yes	Bank statement seen Receipt minuted 12 November 2025

The Council demonstrates a commitment to transparency, good governance and effective administration. Despite its small size, it maintains a professional and accessible website, with high-quality agendas and minutes that provide clear records of decision-making. The Internal Auditor would like to thank the Clerk for providing information promptly and in a well-organised manner throughout the audit process, reflecting a professional and diligent approach to the Council's administration.