



**TEWKESBURY TOWN COUNCIL**  
**Internal auditor's report for the year ended 31 March 2024**  
**Name of Auditor: Julie Shirley**

**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. Council working documents**

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
1.1	Have Standing Orders been a) tailored to council?	Yes to all		Standing Orders on council website <a href="https://tewkisburytowncouncil.gov.uk/wp-content/uploads/2017/12/Approved-Standing-Orders-Tewkesbury-Town-Council-updated-">https://tewkisburytowncouncil.gov.uk/wp-content/uploads/2017/12/Approved-Standing-Orders-Tewkesbury-Town-Council-updated-</a>

	<p>b) reviewed using the most recent version? c) minuted?</p>		<p>Annual Governance Statement Assertion 1</p>	<p><a href="#">September-2023.pdf</a></p> <p>Full Council Minutes 11/09/23 item 92. <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/FINAL-FC-Minutes-11th-September-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/FINAL-FC-Minutes-11th-September-2023.pdf</a></p> <p>Full Council Minutes 15/05/23 item 26 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/05/FINAL-FC-Minutes-15-May-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/05/FINAL-FC-Minutes-15-May-2023.pdf</a></p>
1.2	<p>Have Financial Regulations been</p> <p>a) tailored to council? b) reviewed using the most recent version? c) minuted? (Objective B)</p>	Yes to all	<p>Annual Governance Statement Assertion 1</p>	<p>Financial Regulations on council website <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2017/12/TTC-Financial-Regulations-updated-February-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2017/12/TTC-Financial-Regulations-updated-February-2023.pdf</a></p> <p>Full Council Minutes 13/02/23 item 171 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/02/FINAL-FC-Minutes-13th-February-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/02/FINAL-FC-Minutes-13th-February-2023.pdf</a></p> <p>Full Council Minutes 15/05/23 item 26 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/05/FINAL-FC-Minutes-15-May-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/05/FINAL-FC-Minutes-15-May-2023.pdf</a></p>
1.3	<p>Does the council</p> <p>a) give grants? b) have a grant-awarding policy?</p>	<p>a) Yes b) Yes</p>		<p>Grant Policy dated September 2023 on website <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/Grant-Policy-September-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/Grant-Policy-September-2023.pdf</a></p> <p>Finance Minutes 05/06/23 item 015 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/06/FINAL-Finance-">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/06/FINAL-Finance-</a></p>

				<p><a href="#">minutes-5-Jun-2023-1.pdf</a></p> <p>Full Council Minutes 12/06/23 item 51  <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/06/FINAL-FC-Minutes-12-June-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/06/FINAL-FC-Minutes-12-June-2023.pdf</a></p> <p>Finance Minutes 29/08/23 item 040  <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/08/FINAL-Finance-minutes-29-Aug-2023-1.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/08/FINAL-Finance-minutes-29-Aug-2023-1.pdf</a></p> <p>Policy approved Full Council minutes 11/09/23 item 94  <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/FINAL-FC-Minutes-11th-September-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/FINAL-FC-Minutes-11th-September-2023.pdf</a></p>
1.4	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes	<p><b>Recommend</b> that the expenditure limits in Financial Regulations are updated to match that of the committee terms of reference (Fin Reg 4)</p> <p><a href="#">Annual Governance Statement Assertion 2 &amp; 3</a></p>	<p><a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/07/FINAL-EA-Minutes-04.07.23.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/07/FINAL-EA-Minutes-04.07.23.pdf</a> bus shelter roof repairs delegated authority to Assistant Clerk £1k</p> <p>Full Council minutes 11/09/23 item 100 – tenders for refurbishment works (advertised on Government Contract Finder) for 64 Barton Street  <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/FINAL-FC-Minutes-11th-September-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/FINAL-FC-Minutes-11th-September-2023.pdf</a></p>

1.5	Code of conduct reviewed in the last 2/3 years?	Yes	Annual Governance Statement Assertion 3	Code of Conduct on council website <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2016/08/Code-of-Conduct-adopted-March-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2016/08/Code-of-Conduct-adopted-March-2023.pdf</a>  Reviewed by Full Council 13/03/23 item 188 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/03/FINAL-FC-Minutes-13th-March-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/03/FINAL-FC-Minutes-13th-March-2023.pdf</a>
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## 2. Finance

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
2.1	Has the General Power of Competence been adopted (e.g. a minute reference), if Council qualifies?	Yes	Annual Governance Statement Assertion 3	Full Council minutes 15/05/23 item 19 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/05/FINAL-FC-Minutes-15-May-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/05/FINAL-FC-Minutes-15-May-2023.pdf</a>
2.2	S137 a) is there a separate account for payments? b) are totals within statutory limits? (for Council's that do not held General	N/A	General Power of Competence adopted	n/a

	Power of Competence)		<a href="#">Annual Governance Statement Assertion 1 &amp; 3</a>	
2.3	Is there an annual council authorisation of Direct Debit list and Standing Orders? <a href="#">(Objective B)</a>	Yes but	<b>Recommend</b> that Council reviews the list of direct debits / standing orders annually as per Fin Reg 6.7.  <a href="#">Annual Governance Statement Assertion 1</a>	Council approves setup of direct debits / standing orders, last reviewed February 2023 (Finance Committee)
2.4	Was Petty Cash expenditure approved, if any? <a href="#">(Objective F)</a>	Yes	<a href="#">Annual Governance Statement Assertion 1</a>	Petty Cash records
2.5	Is all expenditure supported by VAT invoices, if applicable? <a href="#">(Objective B)</a>	Yes	<a href="#">Annual Governance Statement Assertion 1</a>	See transaction sample list
2.6	VAT – a) recorded in accounts b) reclaimed? <a href="#">(Objective B)</a>	a) Yes b) Yes	Council is VAT registered  <a href="#">Annual Governance Statement Assertion 1</a>	a) VAT recorded separately in the accounting software b) Quarterly VAT returns viewed for Q1, Q2, Q3

### 3. Risk management

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
3.1	Insurance policy	a) Yes	<b>Recommend</b> that Council confirms that new assets	a) Hiscox schedule viewed

	<p>a) in place? b) cover reviewed to ensure still fit for purpose? (Objective C)</p>	<p>b) Yes</p>	<p>have been added to insurance schedule, e.g. river walk railings purchased in 2023/24.</p> <p>Annual Governance Statement Assertion 5</p>	<p>b) Full Council Minutes 15/05/23 item 24-30 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/05/FINAL-FC-Minutes-15-May-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/05/FINAL-FC-Minutes-15-May-2023.pdf</a></p> <p>Year 2 of 3-year LTA</p>
3.2	<p>Copy of Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)</p>	<p>a) Yes b) Yes</p>	<p>Annual Governance Statement Assertion 5</p>	<p>a) Risk Management Register 2022 – reviewed every 2 years b) Finance Committee minutes 26/05/22 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/06/FINAL-Finance-minutes-26-May-2022.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/06/FINAL-Finance-minutes-26-May-2022.pdf</a></p>
3.3	<p>Asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)</p>	<p>a) Yes b) Yes but</p>	<p>Land &amp; Buildings asset list as at 2018/19 are published on the website, <b>recommend</b> that the published list is reviewed and updated.</p> <p>Annual Governance Statement Assertion 5</p>	<p>a) Full Council Minutes 15/05/23 item 29 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/05/FINAL-FC-Minutes-15-May-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/05/FINAL-FC-Minutes-15-May-2023.pdf</a></p> <p>b) <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2019/01/TTC-Buildings-Land.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2019/01/TTC-Buildings-Land.pdf</a></p>
3.4	<p>Evidence that assets a) have been inspected for risk? b) reported in minutes? c) any actions undertaken? (Objective C)</p>	<p>a) Yes b) Yes c) Yes</p>	<p>Annual Governance Statement Assertion 5</p>	<p>a) All assets undergo a condition survey in October each year (Oct 2023 report viewed), program of replacement / repair. Informal visual checks undertaken throughout the year.</p> <p>Play equipment is inspected weekly by the borough council. Reporting system viewed.</p> <p>Specific Condition surveys have been conducted on the buildings, Town Hall and 64</p>

				<p>Barton Street most recently.</p> <p>b) &amp; c) Env &amp; Amenities Committee minutes 02/01/24  <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2024/01/DRAFT-EA-Minutes-02.01.2024.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2024/01/DRAFT-EA-Minutes-02.01.2024.pdf</a></p>
3.5	<p>Evidence that internal controls</p> <p>a) take place?</p> <p>b) are documented?</p> <p>c) minuted?</p> <p>as per Council's Financial Regulations/Standin g Orders  <a href="#">(Objective B)</a></p>	Yes to all	Annual Governance Statement Assertion 2	<p>Finance Minutes 29/08/23 item 038  <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/08/FINAL-Finance-minutes-29-Aug-2023-1.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/08/FINAL-Finance-minutes-29-Aug-2023-1.pdf</a></p> <p>Finance Minutes 6/11/23 item 059  <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/11/FINAL-Finance-minutes-6-Nov-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/11/FINAL-Finance-minutes-6-Nov-2023.pdf</a></p>
3.6	<p>Bank reconciliations are on agenda to be considered by Council?  <a href="#">(Objective I)</a></p>	Yes	Annual Governance Statement Assertion 1	<p>Bank reconciliations reviewed regularly in Finance Committee meetings.</p> <p>Item 121 11<sup>th</sup> April 2023  <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/04/FINAL-Finance-minutes-11-Apr-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/04/FINAL-Finance-minutes-11-Apr-2023.pdf</a></p> <p>Item 038 29<sup>th</sup> August 2023  <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/08/FINAL-Finance-minutes-29-Aug-2023-1.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/08/FINAL-Finance-minutes-29-Aug-2023-1.pdf</a></p> <p>Full Council minutes 13/11/23 item 112</p>

				<a href="https://teWKesburytownCouncil.gov.uk/wp-content/uploads/2023/11/FINAL-FC-Minutes-13th-November-2023.docx.pdf">https://teWKesburytownCouncil.gov.uk/wp-content/uploads/2023/11/FINAL-FC-Minutes-13th-November-2023.docx.pdf</a>
3.7	Review of a) investments? b) bank mandates (signatories on bank accounts)? (Objective B/C)	a) Yes b) Yes	Annual Governance Statement Assertion 1	a) Finance Committee 27/04/23 item F22.136 <a href="https://teWKesburytownCouncil.gov.uk/wp-content/uploads/2023/05/FINAL-Finance-minutes-27-Apr-2023.pdf">https://teWKesburytownCouncil.gov.uk/wp-content/uploads/2023/05/FINAL-Finance-minutes-27-Apr-2023.pdf</a>  b) Full Council minutes 15/05/23 item 18 <a href="https://teWKesburytownCouncil.gov.uk/wp-content/uploads/2023/05/FINAL-FC-Minutes-15-May-2023.pdf">https://teWKesburytownCouncil.gov.uk/wp-content/uploads/2023/05/FINAL-FC-Minutes-15-May-2023.pdf</a>
3.8	If bank cards in use, are proper procedures in place? (Objective B)	Yes	Annual Governance Statement Assertion 1	Financial Regulations 6.17 & 6.18  <a href="https://teWKesburytownCouncil.gov.uk/wp-content/uploads/2017/12/TTC-Financial-Regulations-updated-February-2023.pdf">https://teWKesburytownCouncil.gov.uk/wp-content/uploads/2017/12/TTC-Financial-Regulations-updated-February-2023.pdf</a>
3.9	Are a) physical records secure? b) electronic records backed up?	a) Yes b) Yes	Annual Governance Statement Assertion 5	a) Secured in town council offices b) Backed up by IT support company

#### 4. Budgetary controls

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
4.1	Was a budget properly for the year	a) Yes b) Yes		a) Prepared by the Finance Committee b) & c) Amended and adopted by Full Council



	under review a) prepared? b) adopted? c) minuted? (Objective D)	c) Yes	Annual Governance Statement Assertion 1	9/1/23 minutes item 144 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/01/FINAL-FC-Minutes-9th-January-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/01/FINAL-FC-Minutes-9th-January-2023.pdf</a>
4.2	a) Were the earmarked objectives of the reserves identified in the budget, if any? b) Were the general reserves reasonable? (Objective D)	a) Yes b) Yes	Reserves £337k including £277k of EMR, leaving a general reserve of £60k. <b>Recommend</b> increasing the general reserve to at least 3 months worth of expenditure (calculated as £160k). Auditor understands that High Street Heritage Action Zone funding will replenish £88k of general reserves.  Annual Governance Statement Assertion 1	a) Finance Committee meeting papers 5/1/23 items 8 and 11 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/12/Agenda-pack-1.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/12/Agenda-pack-1.pdf</a>
4.3	Was the precept demand for the year under review properly minuted in full council?	Yes		Full Council minutes 9/1/23 item 145 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/01/FINAL-FC-Minutes-9th-January-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/01/FINAL-FC-Minutes-9th-January-2023.pdf</a>
4.4	Did the council a) regularly compare budget vs spend (as detailed in the financial regulations) b) and evidenced in the minutes? (Objective D)	Yes to all	Annual Governance Statement Assertion 1	Budget reviewed regularly in committee and full council meetings.  Finance Minutes 11/04/23 item 119 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/04/FINAL-Finance-minutes-11-Apr-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/04/FINAL-Finance-minutes-11-Apr-2023.pdf</a>  Finance Minutes 29/08/23 item 038 <a href="https://tewkesburytowncouncil.gov.uk/wp-">https://tewkesburytowncouncil.gov.uk/wp-</a>

				<a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/08/FINAL-Finance-minutes-29-Aug-2023-1.pdf">content/uploads/2023/08/FINAL-Finance-minutes-29-Aug-2023-1.pdf</a>  Full Council Minutes 11/09/23 item 88 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/FINAL-FC-Minutes-11th-September-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/FINAL-FC-Minutes-11th-September-2023.pdf</a>  Staffing Minutes 31/10/23 item 11 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/12/FINAL-Minutes-Staffing-31.10.2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/12/FINAL-Minutes-Staffing-31.10.2023.pdf</a>
4.5	Are any significant variances from budget reported?	Yes	Annual Governance Statement Assertion 2	Buildings & Moorings Committee minutes 24/10/23 item 23.043  <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/11/FINAL-BM-Minutes-24.10.23.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/11/FINAL-BM-Minutes-24.10.23.pdf</a>

## 5. Payroll

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
5.1	Do all staff have a contract of employment?	Yes	Annual Governance Statement Assertion 3	Viewed in previous audit
5.2	Do salaries paid agree with those	Yes		Payroll sampled for 2 members of staff (Bar Manager, Finance Officer)

	approved by Council? (Objective G)		Annual Governance Statement Assertion 1	
5.3	Has Council a) registered as an employer with HMRC? b) have PAYE / NIC been properly dealt with (including year-end procedures)? (Objective G)	a) Yes b) Yes		a) Viewed in previous audit b) Payroll outsourced to external provider
5.4	Are Councillor's allowances and expenses properly authorised & controlled, if any?	Yes	Annual Governance Statement Assertion 1	Councillors claim on expenses form
5.5	Pension provision – eligible employees a) offered pension scheme? b) outcome minuted?	a) Yes b) No but	No new pension-eligible staff employed in 2023/24  Annual Governance Statement Assertion 3	Staff pensions are LGPS and Nest.
5.6	Is Council a) registered with the Pension Regulator for auto-enrolment pensions? b) Has auto-enrolment registration with Pension Regulator been reviewed	a) Yes b) Yes		Re-declaration dated 25 May 2023 viewed

(required every 3 years)	Annual Governance Statement Assertion 3
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## 6. Year-end procedures

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
6.1	Are debtors and creditors recorded properly on separate balance sheet if using Income & Expenditure reporting? (Objective J)	Yes	Annual Governance Statement Assertion 1	Balance sheet produced as part of the RBS accounts system that Council uses
6.2	Does Council as a whole consider the year-end accounts in addition to 6.5? (Objective J)	Yes	Annual Governance Statement Assertion 1	Full Council Minutes 12/06/23 item 48 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/06/FINAL-FC-Minutes-12-June-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/06/FINAL-FC-Minutes-12-June-2023.pdf</a>
6.3	Minute confirming that council is eligible for Certificate of Exemption (only for councils with a turnover of less than £25,000) (Objective K)	N/A		Turnover exceeds £25k

			Annual Governance Statement Assertion 1	
6.4	Annual Governance Statement, section 1 of Annual Return, approved by whole council (with separate minute number from Section 2 below)?		Annual Governance Statement Assertion 3	Full Council Minutes 12/06/23 item 49 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/06/FINAL-FC-Minutes-12-June-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/06/FINAL-FC-Minutes-12-June-2023.pdf</a>
6.5	Annual Statement of Accounts, section 2 of Annual Return, approved by whole council (with separate minute number from Section 1 above)?	Yes	Annual Governance Statement Assertion 3	Full Council Minutes 12/06/23 item 50 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/06/FINAL-FC-Minutes-12-June-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/06/FINAL-FC-Minutes-12-June-2023.pdf</a>
6.6	Are all sections of the Annual Governance & Accountability Return published on the website? (Objective L/N)	No but	Full internal audit report is published but the Internal audit page of the Annual Return is not available on the website. Whilst not a requirement, it is <b>recommend</b> as best practice that the Annual Internal Audit Report, page 3, is also published.  Annual Governance Statement Assertion 3	Latest annual return 2022/23 on website <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/10/Notice-of-audit-not-completed.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/10/Notice-of-audit-not-completed.pdf</a>
6.7	Did council correctly provide for the exercise of public rights? (Objective M)	Yes	Annual Governance Statement Assertion 4	Finance Committee minutes 03/07/23 item 027 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/07/FINAL-Finance-minutes-3-Jul-2023-1.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/07/FINAL-Finance-minutes-3-Jul-2023-1.pdf</a>

6.8	Previous internal audit report reviewed by council and action taken where recommended?	Yes	Annual Governance Statement Assertion 7	<p>Finance Committee minutes 03/07/23 item 026</p> <p><a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/07/FINAL-Finance-minutes-3-Jul-2023-1.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/07/FINAL-Finance-minutes-3-Jul-2023-1.pdf</a></p> <p>Full Council minutes 11/09/23 item 92</p> <p><a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/FINAL-FC-Minutes-11th-September-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/FINAL-FC-Minutes-11th-September-2023.pdf</a></p>
6.9	Previous external audit report (for councils with turnover over £25,000) reviewed by council and action taken where recommended?	Yes	Annual Governance Statement Assertion 7	<p>External audit 2022-23 on website</p> <p><a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2024/04/Notice-of-clonclusiobn-of-audit-plus-attachments.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2024/04/Notice-of-clonclusiobn-of-audit-plus-attachments.pdf</a></p> <p>Correspondence from External Auditor noted by Full Council 11/09/23 item 96</p> <p><a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/FINAL-FC-Minutes-11th-September-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/FINAL-FC-Minutes-11th-September-2023.pdf</a></p>

## 7. Other matters

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
7.1	Policies in place for compliance with GDPR, such as Data Protection Policy for Staff &	Yes		<p>General Privacy Notice on website</p> <p><a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2018/07/General-Privacy-Notice-reviewed-September-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2018/07/General-Privacy-Notice-reviewed-September-2023.pdf</a></p>

	Councillors and for the public?		<a href="#">Annual Governance Statement Assertion 3</a>	Employee Handbook – section 19 Data Protection Policy <a href="https://teWKesburytownCouncil.gov.uk/wp-content/uploads/2017/12/FINAL-Tewksbury-Town-Council-employee-handbook-Nov-2023.pdf">https://teWKesburytownCouncil.gov.uk/wp-content/uploads/2017/12/FINAL-Tewksbury-Town-Council-employee-handbook-Nov-2023.pdf</a>
7.2	Is the Council a Managing Trustee?	Yes	<a href="#">Annual Governance Statement Assertion 9</a>	<ol style="list-style-type: none"> <li>1. Anglo-American Garden of Remembrance &amp; Riverside Walk</li> <li>2. George Watson Memorial Hall</li> </ol>
7.3	Do trustees meet at least once a year and publish separate accounts? (Objective O)	Yes	<p>Anglo American Garden of Remembrance &amp; Riverside Walk trust has no income/expenditure during 2023-24 and zero balance of accounts.</p> <p>George Watson Memorial Hall trust has permission in principle from Charities Commission to dissolve. Meanwhile, the trust funds reside in the Town Council's bank accounts. External auditor is aware of situation.</p> <p><a href="#">Annual Governance Statement Assertion 9</a></p>	<p>Minutes viewed, for both trusts, dated March 2024</p> <p>Anglo American Garden of Remembrance &amp; Riverside Walk – no funds, nil return submitted to the Charities Commission</p> <p>George Watson Memorial Hall – separate accounts submitted to the Charities Commission – 2022-23 viewed online; 2023-24 due to be submitted to CC by 31/01/25.</p>
7.4	Website Accessibility Statement on website home page?	Yes	<a href="#">Annual Governance Statement Assertion 3</a>	<a href="https://teWKesburytownCouncil.gov.uk/accessibility-statement/">https://teWKesburytownCouncil.gov.uk/accessibility-statement/</a>
7.5	Did council formally appoint GAPTC as the Internal Auditor?	Yes	<p>Recommend that Council confirms that the Internal Auditor is competent and independent of Council when appointing them</p> <p><a href="#">Annual Governance Statement Assertion 6</a></p>	<p>Finance Minutes 6/11/23 item 060</p> <p><a href="https://teWKesburytownCouncil.gov.uk/wp-content/uploads/2023/11/FINAL-Finance-minutes-6-Nov-2023.pdf">https://teWKesburytownCouncil.gov.uk/wp-content/uploads/2023/11/FINAL-Finance-minutes-6-Nov-2023.pdf</a></p>
7.6	Are registers up to date for council-owned burial	N/A		No burial grounds

grounds (if any) and purchase of Exclusive Rights of Burials certificate completed?	Annual Governance Statement Assertion 3
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## 8. Procedures

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments	Evidence
8.1	Minutes: a) DPIs or other interests recorded? b) published on website in draft form within one month (mandatory for councillors with a turnover of less than £25,000)? (Objective L) c) initialled on each page and final page signed?	a) Yes	Annual Governance Statement Assertion 3	Full Council Minutes 11/09/23 item 80 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/FINAL-FC-Minutes-11th-September-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/FINAL-FC-Minutes-11th-September-2023.pdf</a>  Full Council Minutes 13/11/23 item 102 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/11/FINAL-FC-Minutes-13th-November-2023.docx.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/11/FINAL-FC-Minutes-13th-November-2023.docx.pdf</a>
8.2	List of members' a) responsibilities (Objective L) and b) interests held and published on the website?	Yes to all	Annual Governance Statement Assertion 3	<a href="https://tewkesburytowncouncil.gov.uk/council-members/">https://tewkesburytowncouncil.gov.uk/council-members/</a>
8.3	Agendas signed	Yes		Agendas on council website, e.g.



	and displayed on website 3 clear days' prior to meeting? (Objective L)		Annual Governance Statement Assertion 3	<a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/12/Planning-Committee-Meeting-3rd-January-Agenda-pack.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/12/Planning-Committee-Meeting-3rd-January-Agenda-pack.pdf</a>  <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/08/Planning-Committee-Meeting-6th-September-2023-Agenda-Pack.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/08/Planning-Committee-Meeting-6th-September-2023-Agenda-Pack.pdf</a>  <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/07/Agenda-pack-July-2023.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/07/Agenda-pack-July-2023.pdf</a>
8.4	Summons issued in proper format?	Yes	Annual Governance Statement Assertion 3	As above