

# Internal Audit Report

(to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

|                           |                         |                         |            |
|---------------------------|-------------------------|-------------------------|------------|
| Name of council:          | Chacombe Parish Council |                         |            |
| Name of Internal Auditor: | Kate Houlihan           | Date of report:         | 14/04/2026 |
| Year ending:              | 31 March 2026           | Date audit carried out: | 12/04/2026 |

*Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.*

***The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.***

## To the Chair of the Council:

I completed the year-end audit for Chacombe Parish Council on 12 April 2026. I would take this opportunity to thank Kirsty Buttle, the Clerk, for her assistance.

To complete the audit, I:

- Reviewed documents supplied by the Clerk.
- Reviewed information available on [www.chacombeparishcouncil.org.uk](http://www.chacombeparishcouncil.org.uk)
- Clarified further matters with the Clerk through an exchange of emails.

I examined a comprehensive and well-organised set of documents and records provided by the Council, including council meeting agendas and approved minutes. On the basis of this review, together with appropriate enquiry, I tested key elements of the Council's internal control arrangements in line with the requirements of the Annual Internal Audit Report section of the Annual Return (Form 2).

There were no recommendations or actions required from last year's audit.

The year-end bank reconciliation was reviewed and matched to the bank statements. The asset register was reviewed and I noted no disposals or acquisitions were made during

2025/26.

As part of the audit, evidence was examined to confirm that the Council complies with the requirements of **Assertion 10 – Digital and Data Compliance**. Whilst Chacombe Parish Council has taken steps to comply with the requirements, the council does not display an accessibility statement on their website. I understand that the website provider has been instructed to do this, however unfortunately this was not in place at the time of the audit and I have therefore answered no to assertion O within the Annual Internal Audit Report.

With the exception of the accessibility statement I am satisfied that effective policies and procedures, together with systems to manage, monitor, and control the council's business, are in place. Accordingly, I was able to answer 'yes' to all other relevant questions and identify areas that are not applicable to the council.

This report is based on the evidence made available to me. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud.

Yours sincerely,

*Kate Houlihan*

Kate Houlihan  
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The figures submitted in the Annual Governance and Accountability Return are:

|                                            | <b>Year ending<br/>31 March 2025</b> | <b>Year ending<br/>31 March 2026</b> |
|--------------------------------------------|--------------------------------------|--------------------------------------|
| 1. Balances brought forward                | 18,832                               | 24,057                               |
| 2. Annual precept                          | 20,019                               | 20,348                               |
| 3. Total other receipts                    | 4,937                                | 3,267                                |
| 4. Staff costs                             | 6,744                                | 7,688                                |
| 5. Loan interest/capital repayments        | 0                                    | 0                                    |
| 6. Total other payments                    | 12,987                               | 11,240                               |
| 7. Balances carried forward                | 24,057                               | 28,744                               |
| 8. Total cash and investments              | 24,057                               | 28,744                               |
| 9. Total fixed assets and long-term assets | 44,414                               | 44,414                               |
| 10. Total borrowings                       | 0                                    | 0                                    |