

Internal Audit Report

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

Name of council:	Charcombe Parish Council		
Name of Internal Auditor:	Katrina Jones	Date of report:	05/05/2025
Year ending:	31 March 2025	Date audit carried out:	04/05/2025

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 Chairman of the Council:

I would like to thank the Clerk, Kirsty Buttle, for her assistance with the audit, supplying documents requested and answering queries.

I have conducted a thorough review of the documents on the parish council website and those supplied to me on request. I have examined the council's arrangements for the management and control of its business in the areas of bookkeeping, due process (ie compliance with the 'proper practices' as set out in the Practitioners' Guide), risk management, budget setting and monitoring, payroll, asset register, bank reconciliations, internal control and year-end procedures such as the display of information including the exercise of public rights.

By examination of these documents and records including spot checking of invoices, plus further questioning, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return Form 2. 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 relevant questions and have signed the Return as required.

Yours sincerely,

Katrina Jones

Mrs Katrina Jones
Internal Auditor to the Council
07739435744
katrinajonesaudit@gmail.com

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

	Year ending 31 March 2024	Year ending 31 March 2025
1. Balances brought forward	16,830	18,832
2. Annual precept	18,000	20,019
3. Total other receipts	6,648	4,937
4. Staff costs	6,348	6,744
5. Loan interest/capital repayments	0	0
6. Total other payments	16,298	12,987
7. Balances carried forward	18,832	24,057
8. Total cash and investments	18,832	24,057
9. Total fixed assets and long-term assets	44,414	44,414
10. Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2024)*. It is a guide to the accounting practices to be followed by local councils and it sets out the appropriate standard of financial reporting to be followed. A copy of the guide is available for free download from:

<https://www.northantscalc.com/practitioners-guide-2024>.