

Internal Audit Report

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

Name of council:	Pilton, Stoke Doyle, and Wadenhoe Parish Council		
Name of Internal Auditor:	Kirsty Buttle	Date of report:	10 th May 2025
Year ending:	31 March 2025	Date audit carried out:	30 th April to 10 th May 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 Chair of the Council:

I completed the year-end audit review of Pilton, Stoke Doyle, and Wadenhoe Parish Council remotely between 30th April and 10th May 2025. I would take this opportunity to thank Jonathan for his prompt responses to my enquiries.

As the parish council is between websites I reviewed the information available on <https://piltonstokedoylewadenhoe-pc.gov.uk/> and <https://www.parish-council.com/piltonstokedoyleandwadenhoe/>

I was able to access the majority of documents on the website and was provided additional documents by the Clerk by e-mail. By examination of these documents and records plus further questioning, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return.

I would like to point out the following which do not affect the responses made in the AGAR Annual Internal Audit Report but should be considered for the new financial year:

- The receipt of the Internal Auditor's Report for the 2023-24 financial year was not formally minuted stating either that no issues were raised or giving details of any matters that were raised by the Internal Auditor (if there were any) and if so, what the Parish Council intended to do in response to the matters raised. This is a requirement of the JPAG Proper Practices in order for the council to tick 'yes' to assertion 7 on the Annual Governance Statements for that year. I have been advised by the Clerk that the Internal Auditor for last year did not provide a narrative report and I can see on the Annual Internal Audit Report that there were no boxes ticked 'no' so it is unlikely that any issues were raised on this occasion and I am

comfortable that the Parish Council were aware that an Internal Audit had taken place as the Internal Audit was mentioned in passing in the minutes.

- It should be clear in the minutes whether apologies are just noted or if they are accepted as this has implications in relation to the '6 month rule' – see LGA 1972, C70, S85 if further information is required.
- There were occasions where a spend was agreed under a general heading that didn't make it clear that you were proposing to spend. Items requiring a decision, particularly those resulting in spending of public money, must be specified on the agenda as per the Local Government Act 1972, Sch 12, para 10(2)(b).

I have ticked 'not covered/ not applicable' to statements F, and O of the Internal Audit Report for the following reasons:

- The Parish Council does not hold petty cash.
- The Parish Council is not a trustee.

I have ticked 'no' to statement C of the Internal Audit Report for the following reasons:

- The Parish Council did not review or adopt a Financial Risk Assessment within the financial year. A Financial Risk Assessment must be reviewed and/or adopted once within each financial year. The Clerk has advised that he does not believe you have a Financial Risk Assessment currently. If you need guidance on what this should include please contact NCALC who should be able to help you with this.

I was able to answer 'yes' to all other relevant questions and have signed the Return as required.

Yours sincerely,



Mrs Kirsty Buttle
Internal Auditor to the Council
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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	5665	7425
2. Annual precept	5844	6250
3. Total other receipts	3	334
4. Staff costs	2867	3071
5. Loan interest/capital repayments	0	0
6. Total other payments	1556	4225
7. Balances carried forward	7425	6713
8. Total cash and investments	7425	6713
9. Total fixed assets and long-term assets	3060	3060
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://northantscalc.gov.uk/practitioners-guide>.