

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:	4 th May 2026
Year ending:	31 March 2026	Date audit carried out:	24 th April to 4 th May 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 review of Pilton, Stoke Doyle, and Wadenhoe Parish Council remotely between 24th April and 4th May 2026. I would take this opportunity to thank Jonathan for his prompt responses to my enquiries.

I reviewed the information available on <https://piltonstokedoylewadenhoe-pc.gov.uk/>.

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:

- 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).
- The website is currently hard to navigate – it would make more sense to have meeting documents in the meeting folder, which also makes it clear to the reader which associated documents are relevant to each meeting. Some of the policies on the website are out of date and some sections have no content.
- The AGAR documents for 2024-25 were not approved in the correct order (as listed in Section 2 of the AGAR form) and it is not clear from the Minutes what was actually approved within some of the items. For example, item 13d, 'Audit paperwork to be

approved and signed' – what documents are being approved here? It could be the Internal Audit Report as that isn't included anywhere else in the list, but the Internal Audit Report doesn't need approval or signing by the council, so maybe this refers to the Certificate of Exemption which hasn't been specified anywhere else in the list of items to approve.

- It was unclear from the minutes what was going on with the insurance, as in the May minutes it stated that the insurance renewal was unanimously approved, but then the action minuted was for the Clerk to update the assets and get a quote, which suggests that there weren't any quotes available at that time for approval/renewal, and implied that you may have soon been without insurance. Discussions about insurance continued in the minutes for a number of months. I have been reassured by the clerk that you do have an active insurance policy and that the discussions were in relation to which assets you wish to insure.
- The value of the agreed budget was not minuted. The minuting of the final agreed value is important to ensure councillors, the Clerk, and the public are clear what the final decision was and to prevent any misunderstandings which can happen when there have been a number of versions of the budget published, and changes made at meetings.

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

- As was also raised last year, 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 parish council does not have a Privacy Notice, IT policy, Data Protection Policy, or Publication Scheme. A template IT Policy can be found in the Practitioners Guide (link at bottom of report) under item 5.122. Templates for all other policies can be obtained from NCALC.

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 2025	Year ending 31 March 2026
1. Balances brought forward	7425	6713
2. Annual precept	6250	6250
3. Total other receipts	334	5423
4. Staff costs	3071	3409
5. Loan interest/capital repayments	0	0
6. Total other payments	4225	5464
7. Balances carried forward	6713	9514
8. Total cash and investments	6713	9514
9. Total fixed assets and long-term assets	3060	4660
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*. 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>.