Northants CALC IAS

Internal Audit Report

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

Name of council:	Hartwell Parish Council		
Name of Internal Auditor:	Julia Tufnail	Date of report:	09.05.2025
Year ending:	31 March 2025	Date audit carried out:	08.05.2025

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:

Firstly, I would like to thank your RFO, Lynn for their help in conducting the Internal Audit for 2024-5. I have conducted the Internal Audit following the NCALC IA sheets and the internal control objectives of the AGAR. I have done an audit test on 3 random payments which follow through correctly, one of which was a grant to the Guides. A VAT refund has been received during the year and is reclaimed annually. I can see that the salaries are outsourced in line with best practice and the cemetery is well run.

Following the internal control objectives, I have the following comments:

I understand that the the Risk Assessment was considered during the year, but that it was not minuted, so have had to answer "No" to Objective C.

Yours sincerely

Julia Tufnail
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	85111	74761
2. Annual precept	65000	80000
3. Total other receipts	12380	31548
4. Staff costs	23714	27236
5. Loan interest/capital repayments	0	0
6. Total other payments	64016	88117
7. Balances carried forward	74761	70957
8. Total cash and investments	74761	70957
9. Total fixed assets and long-term assets	173168	176258
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.