

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:	01.06.2026
Year ending:	31 March 2026	Date audit carried out:	01.06.2026

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 Chairman of the Council:

Firstly, I would like to thank your RFO, Lynn for their help in conducting the Internal Audit for 2025-2026. 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 nicely. A well run Council in my opinion.

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

I would suggest that in view of the large amount of money tied up in the VAT reclaim this year it is done at least every 6 months or quarterly, rather than annually.

I can see that Council is has adopted the General Power of Competence following the May elections last year and that Council has agreed to adopt a Royal Mail PO Box as it's address rather than the Clerk's home which inevitably changes from time to time, a good move from a risk point of view as it gives the Council more stability. I can see that the staff wages are outsourced, again a good thing with regards to risk and the cemetery regulations have been considered.

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 2025	Year ending 31 March 2026
1. Balances brought forward	74761	70957
2. Annual precept	80000	85000
3. Total other receipts	31548	14911
4. Staff costs	27346	29103
5. Loan interest/capital repayments	0	0
6. Total other payments	88117	82984
7. Balances carried forward	70957	58781
8. Total Value of Cash & Short Term Inv	70957	58781
9. Total fixed assets and long-term assets	176258	181325
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>.