**Northants CALC IAS**

# Internal Audit Report

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

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|---|---|---|---|
| Name of council: | Upton Parish Council | | |
| Name of Internal Auditor: | Katrina Jones | Date of report: | 01/05/2025 |
| Year ending: | 31 March 2025 | Date audit carried out: | 29/04/2025 |

*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, Emma Needham, for her assistance with the audit, supplying documents requested, answering queries and meeting with me.

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 3. 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.

It is evident that the Clerk has made positive changes to strengthen internal control procedures and bring the council in line with best practice where necessary. She is clearly an experienced and knowledgeable Clerk with a good understanding of the necessary internal control procedure. As a result I am satisfied that all internal control objectives have been met.

Yours sincerely,

Katrina Jones

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Mrs Katrina Jones
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 | 123,685 | 134,841 |
| 2. Annual precept | 57,450 | 62,978 |
| 3. Total other receipts | 4,194 | 3,839 |
| 4. Staff costs | 25,122 | 44,636 |
| 5. Loan interest/capital repayments | 0 | 0 |
| 6. Total other payments | 25,366 | 31,056 |
| 7. Balances carried forward | 134,841 | 125,966 |
| 8. Total cash and investments | 134,841 | 125,966 |
| 9. Total fixed assets and long-term assets | 46,397 | 48,218 |
| 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.