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:	Upton Parish Council		
Name of Internal Auditor:	Katrina Jones	Date of report:	16.04.26
Year ending:	31 March 2026	Date audit carried out:	16.04.26

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 would like to thank the Clerk, Emma Needham, for meeting me with on 16th April 2026 and for providing me with the information required to carry out the internal audit in addition to promptly providing additional documents requested.

By examining the website and additional documents provided, and through questions asked during the internal audit meeting I was able to examine and test the council's compliance with the areas as required to compete the Internal Audit section of the Annual Return Form 3. I noted that the council has a robust internal control process in place and has comprehensive policies available to view on the website which are regularly reviewed and include Financial Regulations, Standing Orders and Risk Assessment. There are also good arrangements in place for budget setting and monitoring. I also note that the council has considered and undertaken the steps required to comply with the new Assertion 10 including adopting an IT policy and work to its website.

I am satisfied that I am able to answer 'yes' to all of the questions in the Internal Audit section of the Annual Return Form 3 and have completed and signed it accordingly.

Yours sincerely,

Katrina Jones

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 2025	**Year ending 31 March 2026**
1. Balances brought forward	134,841	125,966
2. Annual precept	62,978	118,298
3. Total other receipts	3,839	42,239
4. Staff costs	44,636	43,902
5. Loan interest/capital repayments	0	0
6. Total other payments	31,056	94,281
7. Balances carried forward	125,966	148,320
8. Total cash and investments	125,966	148,320
9. Total fixed assets and long-term assets	48,218	59,968
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 – The Practitioner's Guide)*. 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.