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: | Harlestone Parish Council | | |
| Name of Internal Auditor: | Fiona Young | Date of report: | 18.05.2026 |
| Year ending: | 31 March 2026 | Date audit carried out: | April & May 2026 plus meeting May 22nd 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.*
***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 have carried out a thorough review of all the documents provided by the Clerk, Mr Paul Thomas, I would like to thank Mr Thomas for his prompt and efficient help with the audit.

Last years audit highlighted a number of issues with the management and governance of the parish council, I am very pleased to be able to say that all of those issues have been resolved and my recommendations have been actioned.

The paperwork supplied by Mr Thomas is very well organised and easy to interpret, the digital cash book is now easy to read and understand, Mr Thomas has also now included s.137 on the cash book.

All the required documents are on the website which is up to date and well managed. The risk assessments have been reviewed within the financial year and I have no concerns.

I did note that the council approved a Finance Advisory Committee at the July meeting, if the council is going to delegate decisions and a budget to a Committee, it will need to have formal public meetings with agenda and minutes provided. However, this committee appears to be a working or advisory group reporting back to the main council, in this case I recommend that the council changes the 'Committee' to a working group, removes any delegated powers and budget and makes sure that it meets solely in a discussion or advisory capacity in order to report back to main council.

The Clerk would benefit from completing the CiLCA training course but I am really pleased to see the improvements that have been made in the last 12 months.

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 above.

Yours sincerely,



Fiona Young
Internal Auditor to the Council, Ncalc IAS
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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 | 68,977 | 67,501 |
| 2. Annual precept | 35,000 | 35,000 |
| 3. Total other receipts | 10,275 | 13,950 |
| 4. Staff costs | 11,680 | 12,788 |
| 5. Loan interest/capital repayments | 0 | 0 |
| 6. Total other payments | 35,071 | 41,267 |
| 7. Balances carried forward | 67,501 | 62,396 |
| 8. Total cash and investments | 67,501 | 62,396 |
| 9. Total fixed assets and long-term assets | 105,730 | 111,739 |
| 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

https://northantscalc.gov.uk/practitioners-guide