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:	Aldwincle Parish Council		
Name of Internal Auditor:	Kirsty Buttle	Date of report:	21st April 2026
Year ending:	31 March 2026	Date audit carried out:	14th, 20th, and 21st April 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 Chair of the Council:

I completed the year-end audit review of Aldwincle Parish Council remotely between 14th and 21st April 2026. I would take this opportunity to thank Richard for his prompt responses to my enquiries.

I reviewed the information available on https://aldwincleparishcouncil.gov.uk/

I was able to access the majority of documents on the website and was provided additional documents by the Clerk by e-mail. By examination of these documents and records plus further questioning, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return.

It is clear that some of the feedback from last year has been considered and relevant changes adopted to improve practices.

I would like to point out the following which do not affect the responses made in the AGAR Annual Internal Audit Report but should be considered for the new financial year:

- As was raised last year, in order to be transparent and give the public the opportunity to comment on proposals in advance of any decisions made by the Parish Council, documents for consideration by the council should be published on the website with the agendas. I understand that the Parish Council decided not to follow this advice from last year's report but it must be noted that this is not optional as it is a requirement of the Transparency Code 2015.
- As was also raised last year, The value of the agreed precept was minuted but there was no minute regarding the agreed budget. The precept figure can only be decided

based on a budget so the agreed budget value should also be minuted and any difference between the budget requirement and the precept value should be explained in the minutes (if applicable).

- The minutes could be more transparent in relation to the detail of what payments are being made for.
- The minutes weren't clear as to whether the Risk Assessment had been adopted, or just reviewed and would be adopted at a later meeting. The Clerk has advised that the document was adopted at the May meeting, but agrees that the minutes weren't clear that it had been adopted, so I have ticked 'yes' to the relevant box on the AIAR on the basis that the review was on the agenda, and the Clerk has provided me with a copy of the approved document.

I have ticked 'no' to statement O of the Internal Audit Report for the following reasons:

- The Parish Council does not have the following documents – Privacy Notice, Publication Scheme, Data Protection Policy.

I have ticked 'not covered' to statement F, and 'not applicable' to statement P of the Internal Audit Report for the following reasons:

- The Parish Council does not hold petty cash.
- The Parish Council is not a trustee.

I was able to answer 'yes' to all other relevant questions and have signed the Return as required.

Yours sincerely,

K. Buttle

Mrs Kirsty Buttle
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	10291	13127
2. Annual precept	11000	12500
3. Total other receipts	2108	4
4. Staff costs	2005	2497
5. Loan interest/capital repayments	0	0
6. Total other payments	8267	7687
7. Balances carried forward	13127	15447
8. Total cash and investments	13127	15447
9. Total fixed assets and long-term assets	22605	22605
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 from:

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