

Internal Audit Report

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

Name of council:	Great Oxendon Parish Council		
Name of Internal Auditor:	Julia Tufnail	Date of report:	07.04.2025
Year ending:	31 March 2025	Date audit carried out:	02.04.2025

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:

Firstly I would like to thank your Clerk, Sarah for her help in conducting the Internal Audit for 2024-5. I have conducted the Internal Audit following the NCALC IA checklist and the internal control objectives of the AGAR. I have done an audit test on 3 random payments throughout the year which follow through correctly. The Council uses receipts and payments for its accounting and I understand that Council will be exempting itself this year.

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

Asset Register – Agreed February 2025. I note that council has revalued the bus shelter on its Asset Register within the year. Assets should be held at purchase cost, or £1 if gifted, as per the Practitioners Guide, and a further column for insurance valuation should be added to the Asset Register, as best practice. Having discussed this with Sarah today, I understand that this all in hand.

Yours sincerely

Julia Tufnail
NCALC 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	19446	18891
2. Annual precept	15537	15540
3. Total other receipts	9893	3185
4. Staff costs	4515	4054
5. Loan interest/capital repayments	1830	1830
6. Total other payments	19640	11563
7. Balances carried forward	18891	20170
8. Total cash and investments	18891	20170
9. Total fixed assets and long-term assets	40556	39356
10. Total borrowings	5767	4227

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>.