

# 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:	16.04.2026
Year ending:	31 March 2026	Date audit carried out:	16.04.2026

*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 Chairman of the Council:

Firstly, I would like to thank your Clerk for their help in conducting the Internal Audit for 2025-2026. I have conducted the Internal Audit following the NCALC IA sheets and the internal control objectives of the AGAR. I have done an audit test on 3 random payments which follow through. I see that the Council is certifying itself as exempt again this year and that it has the General Power of Competance.

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

As the Clerk is paid on a set local government scale and is part of her contract, when the NALC annual payrise is announced, it should be brought to Council's attention and noted in the Minutes.

The work done by the Clerk to comply with Assertion 10 of the AGAR should be commended as a job well done.

Yours sincerely

*Julia Tufnail*

Internal Auditor to the Council

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The figures submitted in the Annual Governance and Accountability Return are:

	<b>Year ending 31 March 2025</b>	<b>Year ending 31 March 2026</b>
1. Balances brought forward	18991	20170
2. Annual precept	15540	16092
3. Total other receipts	3185	1329
4. Staff costs	4054	5140
5. Loan interest/capital repayments	1830	1830
6. Total other payments	11536	9694
7. Balances carried forward	20170	20927
8. Total cash and investments	20170	20927
9. Total fixed assets and long-term assets	39456	39456
10. Total borrowings	4227	2603

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>.