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:	Creaton Parish Council		
Name of Internal Auditor:	Fiona Young	Date of report:	23/04/2025
Year ending:	31 March 2025	Date audit carried out:	Remotely April 2025 plus phone call 23/04/2025

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.
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:

I have conducted a review of the documents on the parish council website plus those supplied by the Clerk, Mrs Katrina Jones, I would like to thank Mrs Jones for her prompt and efficient help with the audit.

I have reviewed all the payments, receipts, minutes, bank statements and bank reconciliation statements, the asset register and other documents available on the website. The website is well managed and all the documents are easy to locate. I had a telephone call with Mrs Jones to conclude the audit and there were no issues to report.

I am satisfied that all internal control objectives have been met and I do not have any concerns.

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,

Ms Fiona Young
Internal Auditor, Ncalc IAS
TEL: 07393205249

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	15,616	26,480
2. Annual precept	26,768	28,336
3. Total other receipts	17,766	13,932
4. Staff costs	9772	10,927
5. Loan interest/capital repayments	0	0
6. Total other payments	23,898	34,031
7. Balances carried forward	26,480	23,790
8. Total cash and investments	26,480	23,790
9. Total fixed assets and long-term assets	42,299	42,299
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 (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.