

Internal Audit Report

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

Name of council:	Easton on the Hill		
Name of Internal Auditor:	Claire Tilley	Date of report:	22/04/2026
Year ending:	31 March 2026	Date audit carried out:	20/04/2026

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:

I recently conducted a remote audit meeting with the Clerk, Jenny and thank her for her time and assistance. Prior to our meeting, I had reviewed all policies and Minutes on the website eastononthehill-pc.gov.uk, which is populated well and includes all items required for Transparency and the FOI Act. Jenny supplied me with any additional paperwork I requested. I had a number of queries, most of which I was able to resolve during our conversation.

During my review, I observed that several council meetings tended to run for extended periods. As a result, it was necessary to defer certain Agenda items to subsequent meetings, which may impact the timely progression of council business.

To address this, I recommend that when reports are distributed alongside the Agenda, councillors should ensure they have read these documents in advance. This preparation will help to minimise lengthy discussions during meetings, as councillors will already be familiar with the matters at hand. Furthermore, reviewing reports beforehand enables councillors to understand in advance which decisions are required, promoting more effective and efficient meetings.

As the Council are aware, this year there is an Assertion and Internal Audit Objective regarding digital compliance. Although there are a number of processes in place to comply, the Website Accessibility Statement was last reviewed in 2020, and there is no IT Policy in

place, although I understand it is due to be adopted soon. The council should also ensure that a data audit is conducted annually. Therefore, I am unable to agree to Objective O.

I am however, satisfied that all the other Internal Audit objectives have been achieved, and I attach my signed AIAR.

Have any comments from the internal audit 2024-2025 been addressed?

Recommendation 2024-2025	Comment
Consider impartiality with regards to multiple contracts with one supplier	New contracts now going out to tender

Areas in the 2025-2026 AGAR Annual Internal Audit Report for which Yes or N/A cannot be ticked

	Reason
O	Accessibility statement review overdue/No IT Policy/No data audit

Recommendations for action 2025-2026

Areas for consideration or improvement	Recommendation
Decide whether to formally accept Councillor absences in Minutes (rather than just record)	If absence is not formally approved, the councillor is automatically disqualified after 6 months, even if apologies were given or accepted at every meeting. If the absence <i>is</i> formally approved under Local Government Act 1972 s.85(1) (before the 6-month deadline), the councillor can remain in office beyond 6 months, and this approval can be renewed, allowing the absence to continue.
HMRC payments- credit on Council account	Consider setting up a Direct Debit with HMRC, which will ensure they collect the correct amounts due- taking information directly from the payroll software

Yours sincerely,



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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	24,992	17,439
2. Annual precept	40,012	41,212
3. Total other receipts	33,769	18,144
4. Staff costs	13,881	14,211
5. Loan interest/capital repayments	0	0
6. Total other payments	67,383	41,242
7. Balances carried forward	17,439	21,342
8. Total cash and investments	17,439	21,342
9. Total fixed assets and long-term assets	257,156	269,575
10. Total borrowings	0	

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2025)*. 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://www.northantscalc.com/practitioners-guide-2024>.