

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 Parish Council		
Name of Internal Auditor:	Claire Tilley	Date of report:	04/05/2024
Year ending:	31 March 2024	Date audit carried out:	30/04/2024

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:

By referring to the Joint Panel on Accountability and Governance -Practitioners Guide (2023) I have carried out an Internal Audit of Easton's governance and financial activities of Easton on the Hill Parish Council. My report is an annex to the Annual Internal Audit report, which forms part of the AGAR.

Initially, I examined the minutes and documents available on the website, which is regularly updated. I had several queries that the Proper Officer, Jenny Rice was able to send me. I then conducted a telephone meeting on the 30th of April where I put questions to the clerk. I thank Jenny for her time and assistance.

I have checked through all the objectives with regards to Governance and Finances either through information on the website or via my discussion with Jenny.

I can agree that all the relevant Internal Control Objectives were achieved and I am happy to sign off the AIAR.

However, I would like to voice a concern regarding the Playing Field Committee that has reverted to a Working Party. This must operate using correct practice, and I feel it would sit better as a properly convened committee.

Yours sincerely,



Ms Claire Tilley
Internal Auditor to the Council
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The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2023	Year ending 31 March 2024
1. Balances brought forward	44,610	23,322
2. Annual precept	35,172	38,847
3. Total other receipts	19,466	27,688
4. Staff costs	11,831	10,877
5. Loan interest/capital repayments	0	0
6. Total other payments	64,095	54,058
7. Balances carried forward	23,322	24,922
8. Total cash and investments	23,322	24,922
9. Total fixed assets and long-term assets	254,811	255,113
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://www.northantscalc.com/practitioners-guide-2023>.