

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:	10 th April 2025
Year ending:	31st March 2025	Date audit carried out:	10 th April 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:

I met with the Clerk, Jenny Rice, via a Teams meeting on the 10th April. Prior to this I had requested a number of documents which Jenny quickly supplied. It is good to see a council engaged in many projects within the community and the environment. It appears that the council have a number of contracts with one supplier, and I would encourage impartiality with this.

I noted that the Chair reminds the council of the Nolan principles at each meeting, and this is to be commended.

Having assessed the accounting, finances, governance and publication requirements, I am confident that I can tick yes to all the assertions on the Annual Internal Audit Report and congratulate the Clerk and council on a successful year.

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 2024	Year ending 31 March 2025
1. Balances brought forward	23,322	24,922
2. Annual precept	38,847	40,012
3. Total other receipts	27,688	33,769
4. Staff costs	10,877	13,881
5. Loan interest/capital repayments	0	0
6. Total other payments	54,058	67,383
7. Balances carried forward	24,922	17,439
8. Total cash and investments	24,922	17,439
9. Total fixed assets and long-term assets	255,113	257,156
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-2024>.