

Internal Audit Report

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

Name of council:	Barby and Onley Parish Council		
Name of Internal Auditor:	Kirsty Buttle	Date of report:	10 th May 2025
Year ending:	31 March 2025	Date audit carried out:	22 nd Apr to 10 th May 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 Chair of the Council:

I completed the year-end audit review of Barby and Onley Parish Council remotely between 22nd April and 10th May 2025. I would take this opportunity to thank Katrina for her responses to my enquiries.

I reviewed the information available on <https://www.barbyandonleyparishcouncil.gov.uk/>

I was able to access the majority of documents on the website and was provided additional documents by the Clerk by e-mail. By examination of these documents and records plus further questioning, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return.

I have also checked a number of contractors insurance documents, and documents relating to the public Notice of Vacancy when councillors have resigned and it is clear that the clerk is very much on top of all of these processes and checks.

I would like to point out the following which do not affect the responses made in the AGAR Annual Internal Audit Report but should be considered for the new financial year:

- It is great to see that both the budget and precept values have been minuted. The next step to improving transparency in relation to the budget and resulting precept is to minute an explanation as to how any difference between the two figures will be funded, or if the precept figure is higher than the budget, what the additional money is for.
- There are occasions where the outcome of a discussion or decision wasn't entirely clear, for example in March item 15.1 a spend was agreed under play area repairs

but the value of the spend wasn't minuted. Minuting of the spend agreed at the time it happens is a useful fixed point to refer back to should there be any disagreement from councillors or the clerk about the amount that was agreed at a later date, and it provides the public with clear information about how much of their money you are spending on a particular project.

I have ticked 'not covered' to statements F, K, and O of the Internal Audit Report for the following reasons:

- The Parish Council does not hold petty cash.
- The Parish Council did not declare itself exempt from a limited assurance review in 23-24.
- The Parish Council is not a trustee.

I was able to answer 'yes' to all other relevant questions and have signed the Return as required.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'K. Buttle'.

Mrs Kirsty Buttle
Internal Auditor to the Council
07985 203029
kirstybuttle@hotmail.co.uk

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	179073	120653
2. Annual precept	62300	66032
3. Total other receipts	51453	28434
4. Staff costs	18153	21871
5. Loan interest/capital repayments	2669	2669
6. Total other payments	151351	46268
7. Balances carried forward	120653	144311
8. Total cash and investments	120653	144311
9. Total fixed assets and long-term assets	653151	658535
10. Total borrowings	9039	6510

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>.