

Internal Audit Report

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

Name of council:	Hemington, Luddington and Thurning Parish Council		
Name of Internal Auditor:	Kirsty Buttle	Date of report:	09.04.2024
Year ending:	31 March 2024	Date audit carried out:	09.04.2024

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:

I completed the year-end audit review of Hemington, Luddington and Thurning Parish Council remotely on 9th April 2024. I would take this opportunity to thank Richard for providing well prepared and detailed documents resulting in me not needing to ask any questions or ask for further documentation as I had everything I needed.

I also reviewed the information available on <http://www.hemingtonluddingtonthurning-pc.org.uk/default.aspx>. By examination of the website and documents provided I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return.

The agendas and considerable accompanying documents published on the website along with the minutes suggest a well organised council who value transparency and community involvement for which you should all be congratulated.

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

I have ticked 'not covered' to statement F of the Internal Audit Report as the Parish Council does not hold petty cash.

Yours sincerely,

K. Buttle

Mrs Kirsty Buttle
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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	14043	9356
2. Annual precept	3000	4995
3. Total other receipts	235	2861
4. Staff costs	3714	3343
5. Loan interest/capital repayments	0	0
6. Total other payments	4207	2054
7. Balances carried forward	9356	11814
8. Total cash and investments	9356	11814
9. Total fixed assets and long-term assets	3683	3683
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 (2023)*. 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>.