

# Internal Audit Report

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

Name of council:	Harlestone Manor Parish Council		
Name of Internal Auditor:	Fiona Young	Date of report:	18.05.2026
Year ending:	31 March 2026	Date audit carried out:	April & May 2026 plus meeting May 22 <sup>nd</sup> 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.*

***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 have carried out a thorough review of the documents both supplied to me by the Clerk, Paul Thomas and those listed on the website. I would like to thank Mr Thomas for his prompt and efficient help with the audit. The document files provided by Mr Thomas are very well presented, there are comprehensive financial records and everything is well organised.

I raised some concerns in last years internal audit, I am pleased to see that the issues raised have been addressed. The Clerk would definitely benefit from undertaking the CiLCA qualification which would in turn benefit the council.

I have reviewed bank statements and the bank reconciliation statements, payments, receipts and minutes as well as the documents on the website. The website is up to date and well managed.

The internal control objectives have been met and the annual risk assessment has been minuted, I have no concerns.

The council has discussed the requirements of Assertion 10 and has an adopted IT Policy.

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 above.

Yours sincerely,



Fiona Young

The figures submitted in the Annual Governance and Accountability Return are:

**RESTATED**

	<b>Year ending 31 March 2025</b>	<b>Year ending 31 March 2026</b>
1. Balances brought forward	147,534	152,528
2. Annual precept	32,156	32,156
3. Total other receipts	6894	5,499
4. Staff costs	17,807	17,051
5. Loan interest/capital repayments	0	0
6. Total other payments	16,248	26,352
7. Balances carried forward	152,529	146,780
8. Total cash and investments	152,529	146,780
9. Total fixed assets and long-term assets	24,987	29,876
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*. 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

<https://northantscalc.gov.uk/practitioners-guide>