Northants CALC IAS

Internal Audit Report

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

Name of council:	Croughton Parish Council		
Name of Internal Auditor:	Catherine Camp	Date of report:	29th April 2026
Year ending:	31 March 2026	Date audit carried out:	29th April 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. 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 met with Karen Kerby, Clerk and Responsible Financial Officer of Croughton Parish Council to carry out an Internal Audit. Karen supplied me with documents via email ahead of the audit, and I reviewed documents on the parish website and the we concluded the audit via a video zoom call. I would like to thank Karen for her time and assistance.

I checked that last years Audit documentation was posted on the parish website and that the Internal and External Audit Reports had been presented to the council and actioned. - they had.

I examined the publicly available information posted on the parish website including Agenda's, Minutes, Financial records and policy documents.

Croughton Parish Council has updated its website, has generic email addresses and an authority owned domain in compliance with Assertion 10 of the AGAR.
Going forward I advised the Clerk that website accessibility and IT security should be checked annually by carrying out an annual data audit.

Minutes clearly record decisions and comply with Standing Orders and Financial Regulations and show clear and proper financial reporting, correct inspection and signing with no unauthorised spending.

Croughton Parish Council has very clear reporting of financial information and a well documented system of Internal checks. I did find some discrepancies between what was recorded in the minutes, and what was on the Bank statement (eg June Minutes recorded the Insurance premium as £4.60). I was slightly concerned that this had not been picked up by the Internal Financial Control Councillor and would remind the council that a careful check should be made to ensure that invoices match the bank statement and also agree with the figures recorded within the minutes.

The Council can no longer use the General Power of Competence and should record when money is spent under LGA 1972 s137. Where a Council is to rely on the Free Resource s137 Local Government Act 1972, a resolution should accompany that Minute at the time the decision to incur the expenditure is made.
("…resolved that the Council in accordance with its powers under sections 137 and 139 of the Local Government Act 1972, should incur the following expenditure which, in the opinion of the Council, is in the interests of the area or its inhabitants and will benefit them in a manner commensurate with the expenditure *of* …….").

The Council has a very comprehensive Asset Register, but do not have a record of deeds or land registry references for areas of Parish land such as the Allotments and Cemetery. It would be prudent to register these areas with Land Registry.

Croughton Parish Council acts as a Burials Authority and administers a Cemetery. A good policy and regularly updated fee structure can be found on the website. The Clerk said that she does not receive Green slips to return. She is going to check that this is being done by the Undertaker and that it is actually happening!

The Council is holding a high level of reserve but this is allocated towards repairs to their Allotment wall. They are actively seeking a loan via PWLB to meet the required expenditure.

They do not act as trustee to any trust funds.

In conclusion Croughton Parish Council is a well run council with transparent records, and having tested all aspects of the Council's internal controls based on the information made available to me I am satisfied that in all significant respects the internal control objectives were achieved throughout the year.
I would like to commend the clerk on her hard work, and wish her a very happy retirement.

Please find attached the completed and signed Annual Internal Audit Report (AIAR) for 2025/26.

Yours sincerely,

Catherine M Camp

Mrs Catherine Camp FSLCC; PIALC
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PIALC
Principles of Internal Auditing Local Councils
Ascentis ENDORSED 2025-26

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

	Year ending 31 March 2025	Year ending 31 March 2026
1. Balances brought forward	88,883	101,053
2. Annual precept	41,508	42,543
3. Total other receipts	7,480	7,541
4. Staff costs	9,515	9,637
5. Loan interest/capital repayments	0	0
6. Total other payments	27,303	25,801
7. Balances carried forward	101,053	115,698
8. Total cash and investments	101,053	115,698
9. Total fixed assets and long-term assets	93,837	93,905
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 - The Practitioners Guide)*. 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.