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:	Whilton Parish Council		
Name of Internal Auditor:	G Wells	Date of report:	18th May 2026
Year ending:	31 March 2026	Date audit carried out:	15th May 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:

By prior arrangement, I undertook the audit remotely, followed by a virtual meeting with Sue Porter, Clerk to the Council, via an online platform. I am grateful to Sue for providing the year-end documentation promptly, which greatly assisted in the efficient completion of the audit.

As part of my review, I examined the information made publicly available on the Council's website, including its policies, procedures, agendas, minutes, and financial and administrative records.

I also reviewed the Council's systems for managing and controlling its business, covering areas such as bookkeeping, compliance with proper practices as outlined in the Practitioners' Guide, risk management, budget preparation and monitoring, payroll, maintenance of the asset register, bank reconciliations, internal controls, and year-end processes, including the publication of information and the exercise of public rights.

During the review it was noted that the Council has not yet adopted a formal IT Policy. This is an important governance document which helps ensure the secure management of council information, appropriate use of council equipment and systems, cyber security awareness, data protection compliance, business continuity arrangements, and clear responsibilities for councillors and staff when using information technology.

As a result, the requirements of Assertion 10 cannot currently be confirmed positively on the Annual Internal Audit Report (AIAR), as the Council has not fully demonstrated that it has appropriate arrangements in place for the effective management of risks relating to information technology and data security.

It was also noted that the external auditor reported last year that the authority had not correctly made provision for the exercise of public rights, specifically regarding the approval and publication dates. Consequently, Assertion 4 must be recorded as a negative response unless the authority fully complies this year. The Council should ensure that the dates for the exercise of public rights are properly approved and clearly minuted before publication.

In relation to communications and transparency, the authority's previous website remains accessible but is not fully up to date or professional in presentation. While it is very positive to see that a new website has now been introduced, the continued existence of outdated information on the former website could cause confusion for members of the public. Consideration should therefore be given to removing, redirecting, or clearly marking the old website as obsolete.

Other than the matters noted above, I found the Council's records and procedures to be in good order. Overall, the authority is making positive progress and I would like to thank the Clerk and members for their assistance during the audit process. Well done.

Yours sincerely,

Gill Wells
Internal Auditor to the Council
gwellsinternalaudit@gmail.com

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	15514	12797
2. Annual precept	17186	18905
3. Total other receipts	8525	3022
4. Staff costs	5071	5016
5. Loan interest/capital repayments	0	0
6. Total other payments	23357	9523
7. Balances carried forward	12797	20185
8. Total cash and investments	12797	20185

9. Total fixed assets and long-term assets	24152	24152
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 Practitioner's 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.