

Internal Audit Report

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

Name of council:	Naseby Parish Council		
Name of Internal Auditor:	Fiona Young	Date of report:	04.05.2026
Year ending:	31 March 2026	Date audit carried out:	April 2026 remote and by telephone

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, Josie Flavell and those listed on the website. I would like to thank Ms Flavell for her prompt and efficient help with the audit.

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 council has adopted an IT Policy and is fully compliant with Assertion 10.

It is clear from the documents provided that the parish council is managed very efficiently, items such as the cash book and minutes are clear and well ordered.

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

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
Internal Auditor to the Council, Ncalc IAS
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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	37239	37117
2. Annual precept	32925	34045
3. Total other receipts	23717	17497
4. Staff costs	8746	9924
5. Loan interest/capital repayments	0	0
6. Total other payments	48018	54657
7. Balances carried forward	37117	24078
8. Total cash and investments	37117	24078
9. Total fixed assets and long-term assets	122676	127324
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>