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:	Newnham Parish Council		
Name of Internal Auditor:	Fiona Young	Date of report:	07.05.2026
Year ending:	31 March 2026	Date audit carried out:	April & May 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, Kevin Carr and those listed on the website. I would like to thank Mr Carr for his help with the audit.

I was pleased to see that the council has actioned a key point in last years audit and Mr Carr is now an employee and is no longer self employed. There is evidence in the cash book that payments to HMRC are being made. The minutes have also been changed to the final copy and are not in draft form once approved.

I have reviewed bank statements and the bank reconciliation statements, payments, receipts and minutes as well as the documents on the website.

I have ticked No to Objective B, during a spot check of the payments made during the year I found that some had not been approved in the minutes. I understand from the Clerk that internal controls are in place and payments are checked and approved at each meeting, I emphasised the need to minute those checks and to make sure every payment is listed in the minutes. The council should also review and approve the Financial Regulations during the year being audited.

I noted that the Clerk has applied the same spending power to every payment, there are many different powers to spend and the clerk needs to be able to use the most appropriate one for each payment, this is to make sure that the council does not make payments that it has no power to. There should be a separate record of payments made using s.137 so that the council can make sure it does not exceed the set limit.

I have ticked No to Objective D because although the minutes record regular budget reports there is no mention of the approval of the precept. It is not possible to see how much the council precepted for or how they came to agree that amount. Min ref 07.01.26 d) states that the budget was approved but it does not give any detail at all. There is no mention of how the council will fund the budget.

The approval of policies is sporadic and spaced out across the year, I would advise the Clerk to produce a list of recommended policies and governing documents and to have them approved on a regular schedule. The council needs to adopt an IT Policy in order to be compliant with Assertion 10.

I was pleased to learn that the Clerk is undertaking CiLCA training and I hope that this goes well.

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	36218	47909
2. Annual precept	34722	34722
3. Total other receipts	9665	6527
4. Staff costs	913	5768
5. Loan interest/capital repayments	0	0
6. Total other payments	31784	35110
7. Balances carried forward	47909	48280
8. Total cash and investments	47909	48280
9. Total fixed assets and long-term assets	45472	49080
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