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:	Farthinghoe Parish Council		
Name of Internal Auditor:	L Lavender	Date of report:	1-06-2025
Year ending:	31 March 2025	Date audit carried out:	1-06-2025

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 completed the year-end audit review of Farthinghoe Parish Council on 1st June 2025. I would take this opportunity to thank Dave Weston, the Parish Clerk, for his help and assistance.
I reviewed the information available on www.farthinghoeparishcouncil.gov.uk. I was able to access a well ordered and detailed set of documents and records. By examination of these documents & records plus further questioning, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return Form 2. I am satisfied that effective policies and procedures together with systems to manage, monitor and control the Council's business are in place. Accordingly, I was able to answer 'yes' to all relevant questions and have signed the Return as required.

- The new website is an improvement and is positive and professional.
- I appreciate that the website is a work in progress but also that it is imperative that the website is up to date in accordance with the relevant legislation.

This report is based on the evidence made available to me. 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. Consequently, the report is limited to those matters set out above.

Yours sincerely,

Lynn Lavender MA FSLCC
Cilca & Pialc
Internal Auditor to the Council
Lynnlavender_5@hotmail.com

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

	Year ending 31 March 2024	**Year ending 31 March 2025**
1. Balances brought forward	13101	16947
2. Annual precept	13000	13573
3. Total other receipts	1613	3471
4. Staff costs	3631	4284
5. Loan interest/capital repayments	-	-
6. Total other payments	7136	8849
7. Balances carried forward	16947	20858
8. Total cash and investments	16947	20858
9. Total fixed assets and long-term assets	56005	58410
10. Total borrowings	-	-

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2024)*. 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.