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:	Eydon Parish Council		
Name of Internal Auditor:	Kirsty Buttle	Date of report:	27th April 2026
Year ending:	31 March 2026	Date audit carried out:	14th, 16th, and 27th 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 completed the year-end audit review of Eydon Parish Council remotely, which included an online meeting with the Clerk, between 14th and 27th April 2026. I would take this opportunity to thank Steven for his prompt responses to my enquiries.

I reviewed the information available on https://eydonparish.gov.uk/

I was able to access the majority of documents on the website and was provided additional documents by the Clerk by e-mail. By examination of these documents and records plus further questioning, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return.

I would like to point out the following which do not affect the responses made in the AGAR Annual Internal Audit Report but should be considered for the new financial year, some of which were also raised last year:

- The values of the agreed budget, and precept were not minuted. Both the approved budget, and resulting precept should be minuted to ensure transparency, and clarity.
- Although it was minuted that the Parish Council received the Internal and External Audit Reports, there was no minute stating what the Parish Council was going to do to address any of the issues raised.
- There were a number of occasions where a spend was agreed under a correspondence item with no specific agenda item proposing a spend. Items requiring a decision, particularly those resulting in spending of public money, must be specified on the agenda as per the Local Government Act 1972, Sch 12, para 10(2)(b).

- As raised by the External Auditor in the 2024/25 audit, the minutes are not clear as to what order the individual documents within the AGAR were approved, therefore it is not possible to confirm whether the requirements of the Accounts and Audit Regulations 2015 were met.

I have ticked ‘not covered’ to statements F, and K, and ‘not applicable to statement P of the Internal Audit Report for the following reasons:

- The Parish Council does not hold petty cash.
- The Parish Council did not declare itself exempt in 2024/25.
- The Parish Council is not a trustee.

I was able to answer ‘yes’ to all other relevant questions and have signed the Return as required.

Yours sincerely,

K. Buttle

Mrs Kirsty Buttle
Internal Auditor to the Council
07985 203029
kirstybuttle@hotmail.co.uk

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	62657	61723
2. Annual precept	28151	28996
3. Total other receipts	7510	6652
4. Staff costs	7859	11434
5. Loan interest/capital repayments	0	0
6. Total other payments	28736	24356
7. Balances carried forward	61723	61581
8. Total cash and investments	61723	61581
9. Total fixed assets and long-term assets	50855	51270
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 from:

https://northantscalc.gov.uk/practitioners-guide.