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:	Bugbrooke Parish Council		
Name of Internal Auditor:	Mrs TL Charteress	Date of report:	13th April 2026
Year ending:	31 March 2026	Date audit carried out:	13th 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:

Thank you very much to the Parish Clerk for supplying me with the information I requested to carry out this Annual Internal Audit. I have spoken with the Clerk in person via Teams and conducted the audit remotely.

Results

The work completed is identified in the table below and action required is highlighted:

Area of Work	**Observations/Points**
Adoption of Policies	A review of the council's policies was conducted at the Annual Parish Council meeting in May 2025, and a resolution was passed to adopt them. Terms of reference of working groups were also agreed at this meeting. A new IT Policy was agreed at the March 2026 meeting bringing the council into line with Assertion 10 on the Annual Return
Accounting Records	The Accounts were properly maintained during the financial year, and the correct carry forward figure was rolled over
Asset Register	The Asset Register was reviewed and approved. The Asset Register appears to be an accurate reflection of council owned assets
Bank Balances	Bank balances are reported monthly at council meetings and Minuted
Bank reconciliations	Bank reconciliations were reviewed and confirmed to be done on a regular basis with due care and attention and were reported to full

	council. Bank balances were confirmed to statements as at the 31st of March 2026
Budget	The council followed due process for the agreement of the Budget. The finance committee met in November 2025, and the Budget was approved by council at the December 2025 meeting with a figure of £159,715.00. Progress against the budget was monitored regularly at full council
Co-option	The Council did not fill all available seats at the 2025 election. Three members of the public attend the May meeting and completed application form to become parish councillors. **NOTE: The applicants were asked to leave the council chamber whilst Members discussed their applications. This process should be open and transparent, and candidates should not have been asked to leave the room. This was replicated at the meeting in June when 2 more candidates were co-opted**
Digital and Data Compliance	The council meets all requirements expected of them detailed in the Accounts and Audit Regulations/Practitioners Guide
Earmarked Reserves	Reserves of £42,750.00 were earmarked at the meeting in December 2025 as part of the budget setting process
Grants	Grants were awarded to local groups throughout the year and followed due process
Insurance	Council resolved the insurance payment to Zurich at a cost of £1,632.99; a three-year term was approved in 2024 and following review, a couple of changes were made to the policy. Insurance cover appears to be adequate
Internal Control	Internal Control is being completed quarterly and reported to council. The Council reviewed and agreed it's procedure at the May 2025 meeting
Minutes of Meetings	Minutes were reviewed and were found to be in very good order.
PAYE & Pensions	Paye & Pensions were tested and found to be in good order. The council use a payroll provider. Payments to HMRC and LGPS Pension payments are being paid monthly through the council's bank account
Payments	Payments followed due process and have been accounted for correctly
Precept	The council followed the correct procedure to agree the Precept Demand of £150,421.00 at the December 2025 full Council meeting
Procurement	A discussion took place regarding the repair of a wall. The work wasn't taken any further, but I have discussed the procurement process with the Clerk. I am happy it will be carried out following due process, should council wish to pursue it
Risk Assessments	The council's Risk Assessments were adopted at the Annual Parish Council meeting in May 2025
VAT return	The balance as at 31st March 2026. No errors were observed
Website	The Council has invested in a new website which contains all necessary documents which were easily accessible and comply with the Transparency Code
Year-end procedures	Notice of the Conclusion of Audit was announced on the 2nd of September 2025 with year-end documents being correctly placed on the council's website. The Notice of Exercise of Public Rights was correctly displayed and announced on the 29th of May 2025. Year-end procedures were carried out in the correct manner.

Summary

In my opinion the Council's books and records are in very good order and follow due process in all elements.
I wish the Council a very successful 2026/2027 and look forward to returning later this year.

Yours sincerely,

Tina Charteress

Mrs TL Charteress CILCA PIALC
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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	157,443	121,586
2. Annual precept	129,189	144,915
3. Total other receipts	15,792	15,202
4. Staff costs	33,187	35,846
5. Loan interest/capital repayments	0	0
6. Total other payments	147,652	113,408
7. Balances carried forward	121,586	132,449
8. Total cash and investments	121,586	132,449
9. Total fixed assets and long-term assets	486,169	487,503
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 (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.