

# Internal Audit Report

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

Name of council:	Charwelton Parish Meeting		
Name of Internal Auditor:	G Wells	Date of report:	12 <sup>th</sup> May 2025
Year ending:	31 March 2025	Date audit carried out:	13 <sup>th</sup> May 2025

*Internal audit is the periodic independent review of a parish's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the Parish Meetings control. Managing the parish's internal controls should be a day-to-day function of the Parish Meeting through its officials 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 meeting 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 Parish Meeting 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 Meeting:

By mutual agreement, I carried out the audit remotely, by means of e-mail followed by a virtual meeting with Sue Porter, on an online platform. I would like to thank Sue for her co-operation and assistance by forwarding the year-end data in good time which has been very helpful to me in delivering the audit.

I firstly examined the meeting's policies, procedures, agendas, minutes, financial and other records.

I examined the Parish Meetings arrangements for the management and control of its business in the areas of bookkeeping, due process (ie compliance with the 'proper practices' as set out in the Practitioners' Guide), risk management, budget setting and monitoring, asset register, bank reconciliations, internal control and year-end procedures including the display of information including the exercise of public rights.

I am very pleased to advise that there were no issues of concern to raise during my audit. Well done Charwelton.

I was particularly pleased to see that Charwelton Parish now has a website which is aimed at benefitting residents and organisations in the community – I urge the community to use it as its online noticeboard.

The minutes of the Parish Meeting indicate a small, active and involved parish.

I am sad to advise that I will not be auditing Charwelton Parish Meeting next year but I wish the Parish the very best.

Yours sincerely,

A handwritten signature in blue ink, appearing to be 'G Wells', with a small dot to its right.

G Wells  
Internal Auditor to the Council  
gwellsinternalaudit@gmail.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	6405	6103
2. Annual precept	4000	4000
3. Total other receipts	465	415
4. Staff costs	1040	1040
5. Loan interest/capital repayments	0	0
6. Total other payments	3727	4575
7. Balances carried forward	6103	4903
8. Total cash and investments	6103	4903
9. Total fixed assets and long-term assets	8205	8205
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 (2025)*. 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>.