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:	18th May 2026
Year ending:	31 March 2026	Date audit carried out:	15th May 2026

Internal audit is the periodic independent review of a Parish Meetings internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the parish meeting and its officials control. Managing the parish's internal controls should be a regular function and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions 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 Parish Meeting:

By prior arrangement, I undertook the audit remotely, followed by a virtual meeting with Sue Porter, Clerk to the Parish Meeting, via an online platform. I am grateful to Sue for providing the year-end financial documentation promptly, which greatly assisted in the efficient completion of the audit.

I was pleased to note that the Parish Meeting website is now finally in place and operational. This is a positive development and an important step toward improving transparency and public accessibility.

However, whilst documentation relating to the previous audit period (2024–2025) had been uploaded, much of the current governance and supporting information was not available on the website at the time of audit testing. Consequently, I was unable, in the same way as parishioners or members of the public, to independently verify a number of key documents, assertions, and governance tests.

In particular, I was unable to confirm through publicly accessible records that minutes and other governance documentation had been published and maintained fully up to date.

Although a Parish Meeting is distinct from a Parish Council in governance terms, the principles of transparency, accountability, and public access to information remain important. Where a Parish Meeting operates a website, it should be used consistently to publish key governance and financial information for parishioners and for audit purposes.

As a result of the limitations noted above, I am unfortunately unable to provide wholly positive assurance against all applicable assertions within the Annual Internal Audit Report (AIAR), as sufficient verifiable evidence was not consistently available at the time of review.

It may therefore be prudent for all relevant documentation to be uploaded centrally and routinely by the Clerk going forward. I fully appreciate the pressures on those administering Parish Meetings and understand that publication has not always occurred consistently; nevertheless, maintaining a complete and current website record would greatly assist transparency, public confidence, and future audit activity.

This is an unfortunate position, particularly given the welcome progress in establishing the website itself, and I hope this can now be built upon moving forward.

I would also note that reserve balances appear to be relatively depleted. Given that the Parish Meeting acts as the lighting authority and faces continuing increases in repair costs, utilities, and staffing expenditure, consideration should be given during future budget-setting processes to strengthening reserve levels in order to support longer-term financial resilience.

My thanks again to all involved for their assistance and cooperation.

Yours sincerely,

Gill Wells
Internal Auditor to the Council
gwellsinternalaudit@gmail.com

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	6103	4903
2. Annual precept	4000	7000
3. Total other receipts	415	895
4. Staff costs	1040	1404
5. Loan interest/capital repayments	0	0
6. Total other payments	4575	9474
7. Balances carried forward	4903	1920
8. Total cash and investments	4903	1920

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 – The Practitioner's Guide)*. 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.