

Internal Audit Report

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

Name of council:	Gayton Parish Council		
Name of Internal Auditor:	Mrs TL Charteress	Date of report:	1 st May 2026
Year ending:	31 March 2026	Date audit carried out:	1 st May 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. NOTE: I cannot see that the council has adopted the new Standing Orders and Financial Regulations The website displays Financial Regulation which claim to have been adopted at the May 2025 however the Minutes contradict this by saying the item to adopt was deferred until the next meeting. This was raised in my report last year
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 regularly 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 31 st of March 2026
Budget	The Council agreed a budget of £34,500 at the January 2026 meeting and followed due process
Co-option	The Council did not co-opt any new councillors this year
Digital and Data Compliance	The Council has an Accessibility Statement on its website. NOTE: There is no evidence on the council's website or in the Minutes of an IT Policy; the Council needs this to become compliant
Earmarked Reserves	The Council did not discuss any earmarked reserves
Grants	The Council did not award any grants during the year
Insurance	A payment of £1329.17 was made to Clear Council Insurance NOTE: I cannot see any evidence that the insurance cover was reviewed by Council
Internal Control	Internal Control is being completed regularly and reported to council.
Minutes of Meetings	Minutes were reviewed and found to be in order
PAYE & Pensions	Paye & Pensions were tested and found to be in good order. The council use a payroll provider. Payments to HMRC are being paid regularly 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 £34,500 at the January 2026 Council meeting
Procurement	No matters of procurement have been carried out by the council this year
Risk Assessments	The council's Risk Assessments were approved at the Annual Parish Council meeting in May 2025
VAT return	The balance as at 31 st March 2026. No errors were observed. Last year's VAT claim of £807.94 was paid into the bank account on the 17 th June 2025
Website	The website was reviewed and found to be in good order
Year-end procedures	The Notice of Exercise of Public Rights was correctly displayed and announced on the 9 th of April 2025. Year-end procedures were carried out in the correct manner.

Summary

In my opinion the Council's books and records are good order and following the recommendations in my report, will follow due process in most elements.

I wish the Council a very successful 2026/2027.

Yours sincerely,

Tina Charteress

Mrs TL Charteress CILCA PIALC

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	3,515	19,683
2. Annual precept	32,000	34,500
3. Total other receipts	7,646	12,196
4. Staff costs	5,949	6,281
5. Loan interest/capital repayments	0	0
6. Total other payments	17,529	23,891
7. Balances carried forward	19,683	36,207
8. Total cash and investments	19,683	36,207
9. Total fixed assets and long-term assets	43,560	43,659
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>.