

# Internal Audit Report

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

Name of council:	Litchborough Parish Council		
Name of Internal Auditor:	Kirsty Buttle	Date of report:	8 <sup>th</sup> April 2026
Year ending:	31 March 2026	Date audit carried out:	4 <sup>th</sup> and 8 <sup>th</sup> 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 Litchborough Parish Council remotely on 4<sup>th</sup> and 8<sup>th</sup> and April 2026. I would take this opportunity to thank Viv for her responses to my enquiries.

I reviewed the information available on <http://www.litchborough.org.uk/parish-council/>

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:

- There was at least one occasion (purchase of a Christmas Tree) where it was not clear on the agenda that the agenda item was going to result in an approval to 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).
- When minuting details regarding the budget and precept, care should be taken to ensure the wording is clear to anyone who was not in attendance at the meeting to understand what the final decision was in relation to the value of the budget and precept, and the detail of any changes made from the draft budget presented.

I have ticked 'not covered' to statement F, 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 is not a trustee.

I have ticked 'no' to statement O of the Internal Audit Report for the following reasons:

- The Parish Council does not have the following documents – Privacy Notice, Publication Scheme, IT Policy.
- The Parish Council website does not have an Accessibility Statement.
- The Parish Council does not have a generic e-mail address on an authority owned domain.

I would encourage you to resolve these omissions as soon as possible but most certainly before the end of the 26/27 financial year. If you need any support with this please contact NCALC who will be able to help.

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

Yours sincerely,

A handwritten signature in black ink that reads "K. Buttle". The signature is written in a cursive style with a large initial 'K'.

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	20371	17455
2. Annual precept	12000	12500
3. Total other receipts	309	2033
4. Staff costs	3177	3622
5. Loan interest/capital repayments	0	0
6. Total other payments	12048	8606
7. Balances carried forward	17455	19760
8. Total cash and investments	17455	19760
9. Total fixed assets and long-term assets	23921	23921
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>.