

Internal Audit Report

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

Name of council:	Stowe Nine Churches Parish Council		
Name of Internal Auditor:	Mrs TL Charteress	Date of report:	17 th April 2026
Year ending:	31 March 2026	Date audit carried out:	16 th 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 the telephone 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 which was held in September 2025, and a resolution was passed to adopt them
Accounting Records	The Accounts were maintained during the financial year, and the correct carry forward figure was rolled over NOTE: The accounts spread sheet does not have a separate column for VAT
Asset Register	The Asset Register was reviewed and approved at the September meeting and appears to be an accurate reflection of council owned assets
Bank Balances	Bank balances are reported at council meetings and Minuted
Bank reconciliations	There is no evidence in the Minutes of bank reconciliations however the bank reconciliation for the year-end balances

Bank signatories	I was pleased to note the Interim Clerk has been able to add additional signatories on to the bank account
Budget	Councillors considered the budget at the December 2025. The budget was set at £7,929. There is no evidence in the Minutes to support progress against the budget being monitored regularly
Co-option	The Council co-opted two new councillors at the meeting in September 2025
Digital and Data Compliance	The council has an Accessibility Statement on its website, but I cannot see where that has been approved. NOTE: There is no evidence on the council's website of an IT Policy which it must have to be able to tick yes, to Assertion 10 on the AGAR. The Clerk has advised that a policy will be approved at the May 2026 meeting
Earmarked Reserves	Reserves were not considered
Grants	A grant was awarded to Citizens Advise for £100.00
Insurance	Insurance cover was reviewed and considered to be adequate at the council meeting in December 2025. A payment was made of £304.00 but the Minutes do not detail who the payment was to
Internal Control	As per my report last year I can't see any evidence of Internal Control in the Minutes. NOTE: The council has a statutory duty to mitigate risk by carrying out Internal Control on its processes. This is not the responsibility of the Clerk, but the responsibility of council members
Minutes of Meetings	Minutes were reviewed
PAYE & Pensions	Payments to HMRC are being paid through the council's bank account. There is no evidence of any pension being paid
Payments	Payments followed due process and have been accounted for correctly
Precept	The council followed the correct procedure to agree the Precept Demand of £7,500.00 at the December 2025 full Council meeting
Procurement	No matters of procurement have been carried out by the council this year
Risk Assessments	The council's Risk Assessments were adopted at the September 2025 meeting
VAT return	A VAT claim of £625.20 was received into the bank account on the 13 th March 2026 NOTE: I cannot see any evidence in the Minutes of VAT on invoices paid and the accounts do not have a separate VAT column
Website	The website was reviewed
Year-end procedures	The Notice for the Exercise of Public Rights and publication of Annual Governance and Accountability was announced on the 16 th of September Year-end procedures were carried out in the correct manner albeit late

Summary

In my opinion the Council's books and records are good order and whilst late reporting with year end processes, it appears to have completed most elements of statutory requirement. I wish the Council a very successful 2026/2027.

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	4,832	4,988
2. Annual precept	5,900	7,223
3. Total other receipts	0	3,142
4. Staff costs	3,811	4,497
5. Loan interest/capital repayments	0	0
6. Total other payments	1,934	5,533
7. Balances carried forward	4,988	5,323
8. Total cash and investments	4,988	5,323
9. Total fixed assets and long-term assets	4,692	4,692
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>.