

Internal Audit Report

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

Name of council:	Thorpe Malsor Parish Council		
Name of Internal Auditor:	Julia Tufnail	Date of report:	21.05.2026
Year ending:	31 March 2026	Date audit carried out:	21.05.2026

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 Chairman of the Council:

Firstly, I would like to thank Helen for their help in conducting the Internal Audit for 2025-2026 and note that Council will be certifying itself as exempt from review again this year.

I understand that the Council has been selected as part of the 5% review by PKF. Having checked PKF's website, it states:

If this is the case the authority should simply submit a copy of their exemption certificate as normal, there is no impact of the 5% selection in these circumstances.

Council, therefore, do not have to do anything more than submit their exemption certificate.

I have conducted the Internal Audit following the NCALC IA sheets and the internal control objectives of the AGAR. I have done an audit test on your payments which all follow through.

Following the internal control objectives, I have the following comments:

It is noted that at the May 2025 meeting the Assets and Risk Assessment were considered together with the insurance review and the Risk Assessment was attached to the minutes. However, the minutes erroneously did not mention the Risk review, but I am happy that it took place.

Yours sincerely

Julia Tufnail

Internal Auditor to the Council

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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	6692	9093
2. Annual precept	2500	2000
3. Total other receipts	587	7
4. Staff costs	0	0
5. Loan interest/capital repayments	0	0
6. Total other payments	686	730
7. Balances carried forward	9093	10370
8. Total Value of Cash & Short Term Inv	9093	10370
9. Total fixed assets and long-term assets	22152	22152
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>.