

Internal Audit Report

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

Name of council:	Clipston Parish Council		
Name of Internal Auditor:	Fiona Young	Date of report:	27.05.2026
Year ending:	31 March 2026	Date audit carried out:	May remotely and by telephone, 27.05.26

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.

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 have carried out a thorough review of the documents both supplied to me by the Clerk, Claire Valentine and those listed on the website. I would like to thank Ms valentine for her help with the audit.

I have reviewed bank statements and the bank reconciliation statements, payments, receipts and minutes as well as the documents on the website. The website is up to date and well managed.

The internal control objectives have been met and the annual risk assessment has been minuted, the council is well managed and I have no concerns.

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 above.

Yours sincerely,



Fiona Young
Internal Auditor to the Council, Ncalc IAS
07393205249
fyongauditservice@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	37759	33402
2. Annual precept	24000	25000
3. Total other receipts	1661	0
4. Staff costs	5669	5808
5. Loan interest/capital repayments	0	0
6. Total other payments	24350	22425
7. Balances carried forward	33402	30075
8. Total cash and investments	33402	30075
9. Total fixed assets and long-term assets	100991	104684
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*. 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

<https://northantscalc.gov.uk/practitioners-guide>