

# Internal Audit Report

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

Name of council:	Ravensthorpe Parish Council		
Name of Internal Auditor:	Helen Hoier	Date of report:	18/05/2026
Year ending:	31 March 2026	Date audit carried out:	08/05/2026

*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 Chair of the Council:

I met with Carol Holifield (Clerk/RFO) on 8 May 2026 via Zoom to carry out the year-end audit of the Council. Upon examination of bookkeeping, due process, risk management, budget, payroll, asset control, bank reconciliations and year-end procedures; it is clear that every effort is made to ensure that the Council acts lawfully, transparently and in accordance with proper practices. Regrettably, the Council was not able to achieve all of the internal control objectives to an adequate standard during 2025/26. I am satisfied that this is an oversight and that any issues raised in my report as a result are being addressed.

The Council has a turnover of over £25,000 and therefore is not legally obliged to comply with the Transparency Code for Smaller Authorities. However, all governance and financial documents are easily accessible to interested parties via the Council's website which as best practice complies with the Local Government Transparency Code 2015. The Council is not currently eligible to use the General Power of Competence and as such understands that it must ensure it spends within its legal powers (particularly Section 137 under which there were no items of expenditure in 2025/26).

## Issues raised in 2024/25:

- Ensuring that the Council's internal controls and financial procedures with regards to accountability, governance and transparency are as effective as possible for which suggestions included:
  - Reviewing at least quarterly the Council's monitoring of actual performance against its budget.
  - Transferring to a gov.uk or similar authority owned domain to host a generic e-mail account because this will comply with Assertion 10 – Digital and data compliance (previously covered by Assertion 3) which is to appear on the

2025-26 AGAR with its provisions applying from 1 April 2025 (paragraph 1.47 of Practitioners' Guide 2025 refers).

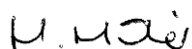
- The 2024/25 external audit included a note in other matters not affecting their opinion that areas of weaknesses relating to budget report monitoring must be addressed in a timely manner.

Issues raised in 2025/26:

- The Council has completed the transfer to a gov.uk domain hosting a generic e-mail account and an IT policy has been adopted. However, the Council has a shared community page instead of its own dedicated website and therefore does not meet accessibility requirements. The generic e-mail address and the IT policy should also have been in place from April 2025. As the Council has not complied fully with legislation and recommended best practice relating to digital and data compliance, I am required to respond 'no' to internal control objective O.
- It is evident from governing documents and when speaking with the Clerk/RFO that the Council is fully aware of its responsibilities regarding public finances, especially accountability, governance and transparency. However, these internal controls and processes could be even more effective by ensuring the following:
  - Listing payments in the minutes using a table format with columns for VAT and the relevant legal power.
  - Monitoring the Council's website to ensure content and links are current in compliance with the latest legislation and/or recommended best practice.

Other than the above matters, the Council appears to be performing well, with its business affairs managed properly by a very competent Clerk/RFO and committed Council members.

Yours sincerely



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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	24,436	18,284
2. Annual precept	16,500	17,000
3. Total other receipts	4,498	5,475
4. Staff costs	7,001	7,931
5. Loan interest/capital repayments	0	0
6. Total other payments	20,149	17,259
7. Balances carried forward	18,284	15,569
8. Total cash and investments	18,284	15,569
9. Total fixed assets and long-term assets	42,823	42,823
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>.