

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:	16/05/2025
Year ending:	31 March 2025	Date audit carried out:	28/04/2025

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 28 April 2025 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.

The Council has a turnover of over £25,000 and therefore is not obliged to comply with the Transparency Code, however all governance and financial documents are easily accessible to interested parties via the Council's website. 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 2024/25).

Issues raised in 2023/24:

- 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:
 - Adopting new policies and procedures as well as updating existing governing documents in accordance with changes in legislation and/or recommended good practice.
 - Including values when minuting the annual budgeting process.
 - Replacing the Council's e-mail address with a .gov.uk domain as advised in the 2023 and 2024 editions of The Practitioners' Guide.
 - Providing a hyperlink from the Council's home page to members' interests held on West Northamptonshire Council's website.

Issues raised in 2024/25:

- 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, this could be even more effective by ensuring the following:
 - 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).

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 2024	Year ending 31 March 2025
1. Balances brought forward	27,118	24,436
2. Annual precept	16,000	16,500
3. Total other receipts	7,778	4,498
4. Staff costs	6,271	7,001
5. Loan interest/capital repayments	0	0
6. Total other payments	20,189	20,149
7. Balances carried forward	24,436	18,284
8. Total cash and investments	24,436	18,284
9. Total fixed assets and long-term assets	36,899	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 (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>.