

Internal Audit Report

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

Name of council:	Steeple Barton Parish Council		
Name of Internal Auditor:	Kirsty Buttle	Date of report:	9 th May 2025
Year ending:	31 March 2025	Date audit carried out:	30 th April to 9 th May 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 completed the year-end audit review of Steeple Barton Parish Council remotely between 30th April and 9th May 2025. I would take this opportunity to thank Annette for her prompt responses to my enquiries.

I reviewed the information available on <https://steeplebartonparishcouncil.org/>

I was able to access the majority of documents on the website and was provided additional documents by the Clerk by e-mail. By examination of these documents and records plus further questioning, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return.

I would like to point out the following which do not affect the responses made in the AGAR Annual Internal Audit Report but should be considered for the new financial year:

- The layout of the website, particularly in relation to the finance documents is quite disorganised with some newer files at the top and other newer documents at the bottom with historic years' accounts in between which makes it harder for anyone interested to find the relevant documents.
- There appears to have been some confusion re the difference between the Annual Parish Meeting and the Annual Parish Council Meeting. I have discussed this further with the Clerk who is now more confident about which are the appropriate meetings for the approval of the minutes/notes (if any are taken for the Annual Parish Meeting) for the coming year and the differences between the agendas and who needs to sign the agendas. For clarity, the Annual Parish Meeting is not a meeting of the Parish Council therefore the minutes cannot be approved at a Parish Council meeting. As the Annual Parish Meeting (sometimes also known as the Annual Assembly) is considered to be the Chairman's meeting, the agenda can only be signed by the Chairman, not the Clerk, and it must be published 7 days before the meeting, rather

than the usual 3 days as is required for Parish Council meetings. Should the Parish Council choose not to facilitate the holding of the Annual Parish Meeting it can be called by 6 local government electors for the parish as per the Local Government Act 1972, c70, schedule 12, part III. The minutes of the Annual Meeting of the Parish Council should be approved at the following ordinary meeting of the Parish Council.

I have ticked 'not covered' to statements F, K, and O of the Internal Audit Report for the following reasons:

- The Parish Council does not hold petty cash.
- The Parish Council did not declare itself exempt from a limited assurance review in 23-24.
- The Parish Council is not a trustee.

I was able to answer 'yes' to all other relevant questions and have signed the Return as required.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'K. Buttle', with a stylized flourish at the end.

Mrs Kirsty Buttle
Internal Auditor to the Council
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kirstybuttle@hotmail.co.uk

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	42293	46303
2. Annual precept	21560	21560
3. Total other receipts	2732	14972
4. Staff costs	4670	5114
5. Loan interest/capital repayments	0	0
6. Total other payments	15612	22386
7. Balances carried forward	46303	55335
8. Total cash and investments	46303	55335
9. Total fixed assets and long-term assets	28243	28138
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.