

Internal Audit Report

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

Name of council:	Deene & Deenethorpe Parish Council		
Name of Internal Auditor:	Catherine Camp	Date of report:	10 th June 2026
Year ending:	31 March 2026	Date audit carried out:	10 th June 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 Joe Roberts (Clerk & Responsible Financial Officer) on 10th June 2026 to carry out an Internal Audit for Deene and Deenethorpe Parish Council. The Internal Audit was carried out remotely by examination of the parish website, email and via a video-call. I would like to take this opportunity to thank Joe for his assistance in providing the necessary information and answering my queries allowing me to test all aspects of the council internal controls.

Firstly, I sought evidence that all Audit Paperwork from the previous year had been reported to the council and published on the website in line with Accounts and Audit Regulations 2015.

The Council correctly certified themselves as exempt from limited assurance review since neither their gross income or expenditure exceeded £25,000 (Regulation 9(3) of the Local Audit Regulations 2015) and all required paperwork was published.

I checked that all Councillors had completed Registers of Interests. I was not able to find copies of the Register of Interests on the website as required under Localism Act 2011. The Clerk has been advised to provide a hyperlink on the website to the NNC Register, since the information should be displayed on both the Parish and NNC website.

The Council has reviewed its Standing Orders annually, and has the latest version of Financial Regulations on the website. The Financial Regulations need to be tailored to Deene & Deenethorpe Parish Council rather than being a generic version.

The Council has clear minutes and good financial reporting. To improve transparency the money received and payments made should be recorded in the minutes, since the minutes are the legal record of the council.

Two Councillors should be required to authorise the release of funds to make payments rather than one, since this mirrors the system of 2 Councillors signing cheques. I note that following resignation of the Chairman part way through the year, the Council was unable to access their bank account for a number of months whilst other Councillors were being set up with log-in details allowing them to access the account. It would be sensible to have more than 2 people registered with "Unity" to be able to authorise payments, with 2 releasing funds when required.

The Council has a .gov.uk domain website which has an accessibility statement, and a parish council specific email address for the clerk, however the Council still requires an "IT Policy". Without an IT Policy, I am unable to tick "yes" to Assertion "O" on the Annual Internal Audit Report (AIAR).

I note that the Council has adopted a number of new policys during the year, but not all have been uploaded to the website. The Council still needs to adopt a Complaints Policy.

The Council has made a lot of progress over the last two years, and is providing their parishioners with clear minutes and robust financial management. I am sorry to see that the Clerk has resigned, and wish the Parish Council well with recruitment of a replacement.

Through examination of evidence and questioning, I tested the internal controls and I am satisfied that effective systems of control are in place in the main, and have signed the Annual Internal Audit Report for year ending 31 March 2026 accordingly,

Yours sincerely,



Mrs Catherine Camp FSLCC
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	19,996	21,771
2. Annual precept	10,497	16,388
3. Total other receipts	803	7,579
4. Staff costs	3,255	5634
5. Loan interest/capital repayments	0	0
6. Total other payments	6,270	11261
7. Balances carried forward	21,771	28,844
8. Total cash and investments	21,771	28,844
9. Total fixed assets and long-term assets	16,492	9180
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 Practitioners 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>.