

Internal Audit Report

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

Name of council:	KINGS CLIFFE PARISH COUNCIL		
Name of Internal Auditor:	Catherine Camp	Date of report:	21 st May 2026
Year ending:	31 March 2026	Date audit carried out:	20 th May 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 Lee O'Connor (Clerk & Responsible Financial Officer) on 20th May 2026, to carryout an Internal Audit for Kings Cliffe Parish Council. The Internal Audit was carried out remotely by examination of the parish website, email and via a video-call.

I was not immediately able to sign off the AIAR since the Accounting Statement figures submitted did not tally with the Bank reconciliation and cash-book. The Clerk agreed to restate the Accounting statement once he had double checked all the figures, and I am now satisfied that the Accounting figures in this report are accurate.

I would like to take this opportunity to thank Lee for his assistance in providing the necessary information and answering my queries allowing me to test all aspects of the council internal controls.

Lee O'Connor was appointed as Clerk from 1 October 2025. He is new to the sector, but has completed ILCA (Introduction to Local Council Administration). He has been appointed on the NALC/SLCC agreed payment spinal column points and has been issued with a Contract of Employment.

Kings Cliffe Parish Council has a large land holding, is a Burials Authority, has Allotments, and manages a Play Area. The parish has a Village Hall but this is not managed by the Parish Council. The Council does not act as trustee to any Trust Funds. The councillors were elected in May 2025 and at the time of the Internal Audit, 9 of the 11 seats were filled.

Firstly, I sought evidence that all Audit Paperwork had been published on the parish website reviewed by the council, and the points raised by the Internal and External Auditors had been actioned in accordance with Accounts and Audit Regulations 2015.

The minutes of October 2025 record the adoption of an Investment Policy, however this was not on the website and needs to be uploaded.

I examined the publicly available information displayed on the council's website including council policies, procedures, agendas and minutes, financial and other records. I examined council arrangements for the management and control of its book-keeping, risk assessment, budget setting and monitoring, asset register, payroll due process and compliance with proper practises as set out in the Practitioners Guide.

I am pleased to find that the Council has consolidated its Bank Accounts and on questioning the Clerk, I am satisfied that a robust system of internal control of finances is in place. The council financial transactions, receipts, payments and bank balances are clearly documented within the minutes.

The Councillor is now only operating one committee, a "Staffing committee" for which Terms of Reference have been adopted. These need uploading to the website.

I wish to bring the following matters to the attention of the Council:-

1. The Investment Policy adopted in October 2025 needs to be uploaded to the website.
2. Terms of reference for committees need to be uploaded to the website.
3. To comply with Assertion 10 of the AGAR, an IT policy needs to be adopted. Since this is not in place I am unable to tick "yes" to item "O" of the AIAR.
4. An Equal Opportunities Policy needs to be adopted by the Council.
5. VAT needs to be reclaimed for the remainder of year ending 31 March 2026.

This Council has made a lot of progress in streamlining its website and updating policy documents.

Having tested aspects of the Council's internal controls based on the information made available to me I am satisfied that in all significant respects the internal control objectives were achieved throughout the year.

I would like to commend the clerk on his hard work.

Please find attached the completed and signed Annual Internal Audit Report (AIAR) for 2025/26.

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	221,872	239,980
2. Annual precept	35,000	38,000
3. Total other receipts	27,640	35,007
4. Staff costs	6,000	9,199
5. Loan interest/capital repayments	0	0
6. Total other payments	38,532	79,225
7. Balances carried forward	239,980	224,562
8. Total cash and investments	239,980	224,562
9. Total fixed assets and long-term assets	77,480	79,225
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>.