

Internal Audit Report

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

Name of council:	Long Buckby Parish Council		
Name of Internal Auditor:	Claire Tilley	Date of report:	11 th May 2026
Year ending:	31 March 2026	Date audit carried out:	6 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 Chairman of the Council:

I carried out a remote audit meeting with the Clerk, Sue Porter, on 6 May 2026, and I thank Sue for her time and assistance throughout the process. Prior to the meeting, I reviewed the Council's website at <https://longbuckbyparishcouncil.gov.uk/>. The website is up to date, although it is not a sector-specific site and does not include an Accessibility Statement or related testing information. Policies and minutes are available online and, during my review of the minutes, I was pleased to note that the Council has now moved away from the use of cheques. Payments are made by BACS or direct debit, with suitable controls in place. The Council's expenditure for 2025/26 has exceeded £200,000 and is expected to do so again in 2026/27. In the third consecutive year of exceeding this threshold, the Council will be required to move to an income and expenditure basis of accounting. This also means that the Council should adhere to the Local Government Transparency Code 2015.

Have any comments from the internal audit 2024-2025 been addressed?

Recommendation 2024-2025	Comment
Update and improve Risk Assessment	Updated and reviewed May 25
Publish current Cemetary fees	2025 version now available
Obtain authority owned Clerk email account	Email address now clerk@longbuckbyparishcouncil.gov.uk
Brief notes on any closed sessions	None occurred this year

Areas in the 2025-2026 AGAR Annual Internal Audit Report for which Yes or N/A cannot be ticked

	Reason
O	No Accessibilty statement or IT Policy. Data Map and Data Protection Policy last reviewed in 2018.

Recommendations for action 2025-2026

Areas for consideration or improvement	Recommendation
Accounts	When moving to I& E, consider the use of sector specific accounting software. Accounts currently on an Excel Spreadsheet
GDPR & Digital Compliance	Review All policies. Conduct a website accessibility audit and publish a statement regarding it
Mowing contract	To improve transparency and demonstrate compliance with the Financial Regulations, the minutes should record that three quotes or estimates were obtained.
Transparency Code 2015	Create a dedicated page on the website to display all information required under the Transparency Code 2015.

Yours sincerely,



Ms Claire Tilley
 Internal Auditor to the Council
 07981609565
 claire@renaissancebusiness.co.uk

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	119,451	100,605
2. Annual precept	142,125	196,316
3. Total other receipts	36,159	87,663
4. Staff costs	19,381	26,618
5. Loan interest/capital repayments	0	0
6. Total other payments	177,749	172,699
7. Balances carried forward	100,605	135,267
8. Total cash and investments	100,605	135,267
9. Total fixed assets and long-term assets	179,895	179,895
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 (2025)*. 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://www.northantscalc.com/practitioners-guide-2024>.