Northants CALC IAS

Internal Audit Report

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

Name of council:	Potterspury Parish Council		
Name of Internal Auditor:	L Lavender	Date of report:	20-04-2026
Year ending:	31 March 2026	Date audit carried out:	20-04-2026

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 completed the year-end audit review of Potterspury Parish Council on 20th April 2026. I would take this opportunity to thank Jane Spence, the Parish Clerk, for her help and assistance.
I reviewed the information available on www.potterspuryparishcouncil.gov.uk. I was able to access a well ordered and detailed set of documents and records. By examination of these documents & records plus further questioning, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return Form 3. I am satisfied that effective policies and procedures together with systems to manage, monitor and control the Council's business are in place. Accordingly, I was able to answer 'yes' to all relevant questions and have signed the Return as required.

- I note that the PC has moved to .gov emails.
- The website should continue to be developed, particular attention to be given to ensuring documents are published in the correct year and that policies are the newest editions.

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Yours sincerely,

Lynn Lavender MA FSLCC
Cilca & Pialc
Internal Auditor to the Council
Lynnlavender_5@hotmail.com

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	62073	57112
2. Annual precept	58330	60212
3. Total other receipts	15424	11463
4. Staff costs	15569 Re stated	16718
5. Loan interest/capital repayments	127	127
6. Total other payments	63019 Re stated	60769
7. Balances carried forward	57112	51173
8. Total cash and investments	57112	51173
9. Total fixed assets and long-term assets	323999	331261
10. Total borrowings	291	179

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England – The Practitioner's 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.