

Internal Audit Report

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

Name of council:	Greatworth and Halse Parish Council		
Name of Internal Auditor:	Kirsty Buttle	Date of report:	22 nd April 2026
Year ending:	31 March 2026	Date audit carried out:	9 th , 10 th , and 22 nd April 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 Greatworth and Halse Parish Council remotely between 9th and 22nd April 2026. I would take this opportunity to thank Rebecca for her responses to my enquiries.

I reviewed the information available on <https://greatworthparishcouncil.gov.uk/>

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 have ticked 'no' to statement O of the Internal Audit Report for the following reasons:

- The Parish Council does not have an IT Policy. A template policy can be found in the Practitioners Guide (link at bottom of report) under item 5.122.

I have ticked 'not covered' to statements F, and K, and 'not applicable' to statement P 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 24-25.
- 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 that reads "K. Buttle". The signature is written in a cursive style with a large initial 'K' and a stylized 'Buttle'.

Mrs Kirsty Buttle
Internal Auditor to the Council
07985 203029
kirstybuttle@hotmail.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	29456	37173
2. Annual precept	39895	45870
3. Total other receipts	126	46467
4. Staff costs	13035	14921
5. Loan interest/capital repayments	0	0
6. Total other payments	19269	64625
7. Balances carried forward	37173	49964
8. Total cash and investments	37173	49964
9. Total fixed assets and long-term assets	89128	120359
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*. 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>.