

Internal Audit Report

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

Name of council:	Tackley Parish Council		
Name of Internal Auditor:	Kirsty Buttle	Date of report:	20 th May 2025
Year ending:	31 March 2025	Date audit carried out:	Between 9 th and 20 th May 2025

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 Tackley Parish Council remotely between 9th and 20th May 2025. I would take this opportunity to thank Cherie for her responses to my enquiries.

I reviewed the information available on <https://www.tackleyvillage.co.uk/wp/>

I was able to access the majority of documents on the website and was provided additional documents by the Clerk and RFO 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 would like to point out the following which do not affect the responses made in the AGAR Annual Internal Audit Report but should be considered for the new financial year:

- Whilst the approved precept value was minuted, the approved budget value was not. Although I understand there is an associated draft budget which shows values, it is possible for the council to choose to amend this before approval therefore the agreed budget value should be minuted to ensure everyone is clear on what was agreed. This also allows the minutes to be read as a standalone document rather than parishioners needing to go looking for other documents to find out what was agreed.

I have ticked 'not covered' to statements F, and K 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 23-24.

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, appearing to read "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 2024	Year ending 31 March 2025
1. Balances brought forward	17444	11734
2. Annual precept	28409	29425
3. Total other receipts	9692	4936
4. Staff costs	9990	10407
5. Loan interest/capital repayments	0	0
6. Total other payments	33822	24452
7. Balances carried forward	11734	11236
8. Total cash and investments	11734	11236
9. Total fixed assets and long-term assets	114373	119044
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 (2024)*. 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.