

Internal Audit Report

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

Name of council:	Norton Parish Council		
Name of Internal Auditor:	L Lavender	Date of report:	5-06-2026
Year ending:	31 March 2026	Date audit carried out:	5-06-2026

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 Norton Parish Council on 5th June 2026. I would take this opportunity to thank Joseph Roberts the Parish Clerk, for his assistance.

I reviewed the information available on <https://norton-pc.gov.uk> I was able to access relevant 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.

Please note the following

- As noted last year. It is imperative that the website is up to date in accordance with the relevant legislation. At the time of review there was a lack of attention to detail, eg not all minutes were published, contact details were out of date.
- Section 2 Accounting statements should be reviewed for accuracy before being signed by the RFO
- The financial regulations to be updated to the current model.
- The budget figure to be minuted prior to setting the precept.
- An IT policy to be adopted and published.

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Yours sincerely,



Lynn Lavender MA FSLCC
Cilca & Pialc
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	19797	21444
2. Annual precept	19000	19475
3. Total other receipts	4557	18506
4. Staff costs	8186	6872
5. Loan interest/capital repayments	-	-
6. Total other payments	13724	12747
7. Balances carried forward	21444	39806
8. Total cash and investments	21444	39806
9. Total fixed assets and long-term assets	193588	193588
10. Total borrowings	-	-

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>.