

Internal Audit Report

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

Name of council:	Brampton Ash Parish Council		
Name of Internal Auditor:	Julia Tufnail	Date of report:	02.04.2025
Year ending:	31 March 2025	Date audit carried out:	02.04.2025

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 Chairman of the Council:

Firstly, I would like to thank your clerk, Liz, for her help and assistance in conducting your internal audit for this year which was conducted via email and telephone, using the NCALC IA Checklist.

I can confirm I have conducted an audit trail of random payments which follow through beautifully. I can see that Liz's salary is paid in accordance with HMRC regulations and that VAT is reclaimed. Following the Internal Control Objectives, I have the following comments:

- Risk - As Council does not have a .gov.uk domain name for the website or emails, please note that from the 2025-26 year it will be a statutory requirement.
- The current Practitioner's Guide states:
Email management - every authority should have an email account that belongs to the council and to which the council has access.
It further states:
The importance of using .gov.uk domains for websites and emails:
5.210. All Parish, Town and Community Councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications. Your community, suppliers and partners will now reasonably expect a local council to have a .gov.uk domain name. Note that Parish meetings are exempt from the requirement to have a website.
5.211. To assist with compliance with the General Data Protection Regulations (GDPR), it is advised that clerks provide official .gov.uk email accounts to their councillors, which must only be used for official council business.

5.212. When choosing a domain name all councils must follow the rules set out by the Cabinet Office to choose a .gov.uk domain name, for example, 'ourparishcouncil.gov.uk' with email addresses linked to that domain.

5.213. Using a .gov.uk domain for your council website and email accounts gives Parish Councils the following advantages:

5.214. Increased professionalism and trust from members of your community, partners and suppliers because your email address and website domains are a trusted government brand. 5.215. Separation of your personal life from your professional life, ensuring members of your community, partners and suppliers understand what capacity you are emailing them in - whether a Councillor or Clerk.

5.216. Increased control for the Responsible Officer over email accounts and documentation when managing new joiners, leavers, sudden absences or Freedom of Information and Subject Access Requests.

5.217. Peace of mind that your .gov.uk Parish Council domain will never be sold to someone else if it is not renewed on time, which can happen with .co.uk, .org.uk and other commercial domains.

5.218. Additional security measures, as all .gov.uk domains are checked for any cyber vulnerabilities by the Cabinet Office and reported to the Responsible Owner, or your technical point of contact, so they can be fixed.

5.219. You can read more about the benefits of getting a ".gov.uk" domain on the GOV.UK website.

There is a link to the Practitioner's Guide below.

- Budget for 2024-25 – The budget was not approved by council for the year, only the precept. However, it is clear that this is an oversight as a budget update is considered at each meeting.

I understand you will be exempting again this year from a limited assurance review.

Yours sincerely

Julia Tufnail
Internal Auditor to the Council
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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	2683	3430
2. Annual precept	1500	1500
3. Total other receipts	2323	2996
4. Staff costs	870	919
5. Loan interest/capital repayments	0	0
6. Total other payments	2206	5739
7. Balances carried forward	3430	1268
8. Total cash and investments	3430	1268
9. Total fixed assets and long-term assets	8834	14028
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. A copy of the guide is available for free download from:

<https://northantscalc.gov.uk/practitioners-guide>.