

# Internal Audit Report

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

Name of council:	Barnwell Parish Council		
Name of Internal Auditor:	Julia Tufnail	Date of report:	09.04.2026
Year ending:	31 March 2026	Date audit carried out:	09.04.2026

*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 Chairman of the Council:

Firstly, I would like to thank your Clerk for their help in conducting the Internal Audit for 2025-2026. I have conducted the Internal Audit following the NCALC IA sheets and the internal control objectives of the AGAR. I have done an audit test on 3 random payments which follow through correctly from bank to cash book, to minutes, to the invoices.

It is noted that Council intends to exempt itself again this year.

I note that Council have approved a grant application for additional play equipment and I look forward to hearing about the conclusion of this next year, from the new Clerk.

I wish Nicki well in her retirement.

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 2025	Year ending 31 March 2026
1. Balances brought forward	31742	26940
2. Annual precept	13380	14680
3. Total other receipts	4302	6206
4. Staff costs	4499	4643
5. Loan interest/capital repayments	1095	1095
6. Total other payments	16890	15959
7. Balances carried forward	26940	26129
8. Total cash and investments	26940	26129
9. Total fixed assets and long-term assets	78442	78442
10. Total borrowings	4200	3179

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>.