

Internal Audit Report

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

Name of council:	Aynho Parish Council		
Name of Internal Auditor:	Kirsty Buttle	Date of report:	10 th April 2026
Year ending:	31 March 2026	Date audit carried out:	Between 1 st and 10 th 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 Aynho Parish Council remotely which included an online meeting with the Clerk between 1st April and 10th April 2026. I would take this opportunity to thank Alan for his prompt responses to my enquiries.

I reviewed the information available on <https://aynho-pc.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.

All advisory issues raised in last year's Internal Audit have been resolved, so I have no comments to make this year. All was found to be in good order, and it is clear that the council is in a much stronger position than previously, for which the Clerk and councillors should be congratulated.

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	41431	46987
2. Annual precept	30318	31228
3. Total other receipts	15987	12925
4. Staff costs	8366	8427
5. Loan interest/capital repayments	2080	0
6. Total other payments	30302	28884
7. Balances carried forward	46987	53829
8. Total cash and investments	46987	53829
9. Total fixed assets and long-term assets	147203	148779
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 (2025)*. 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>.