Northants CALC IAS

Internal Audit Report

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

Name of council:	Duddington with Fineshade		
Name of Internal Auditor:	L Lavender	Date of report:	27-04-2026
Year ending:	31 March 2026	Date audit carried out:	27-04-2026

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 Chair of the Council:
I completed the year-end audit review of Duddington with Fineshade Parish Council on 27th April 2026. I would take this opportunity to thank Richard Reed, the Parish Clerk, for his help and assistance.
I reviewed the information available on www.duddingtonwithfineshadeparishcouncil.org.uk.
I was able to access a well ordered set of 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 2. I am satisfied that effective policies and procedures together with systems to manage, monitor and control the Council's business are in place. Accordingly, I was able to answer 'yes' to all relevant questions and have signed the Return as required. Please note and action the following:

- I note that the PC plans to move to online banking during 26-27
- It is strongly recommended that PC's move to a .gov,uk domain and email, this will be mandatory in the near future. I recommend you contact Ncalc who can advise on packages that include website, domain and all Cllr emails for under £500

This report is based on the evidence made available to me. 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. Consequently, the report is limited to those matters set out above.

Yours sincerely,

Lynn Lavender MA FSLCC
Cilca & Pialc
Internal Auditor to the Council
Lynnlavender_5@hotmail.com

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	16776	20257
2. Annual precept	10000	10000
3. Total other receipts	2853	24
4. Staff costs	3248	4350
5. Loan interest/capital repayments	-	-
6. Total other payments	6124	16117
7. Balances carried forward	20257	9814
8. Total cash and investments	20257	9814
9. Total fixed assets and long-term assets	39684	39684
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.