

# Internal Audit Report

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

Name of council:	SUDBOROUGH Parish Council		
Name of Internal Auditor:	Catherine Camp	Date of report:	15 <sup>th</sup> May 2026
Year ending:	31 March 2026	Date audit carried out:	15 <sup>th</sup> MAY 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 met with Adam Fox, Clerk and Responsible Financial Officer for Sudborough Parish Council on 15<sup>th</sup> May 2026 to carry out an Internal Audit. The Audit was carried out via email correspondence with the Clerk, examination of documents on the Parish website and via a zoom video-conference call.

I would like to thank Adam for his time and assistance in providing the required documents to help satisfy my queries.

Sudborough Parish Council has 5 Councillors (quorum of 3). They are not responsible for a Playing Field, Play Area, Cemetery, or Allotments. They do not act as a trustee for any charity. Although the Parish has a Village Hall this is not managed by the Parish Council.

I examined the website to check that all Councillors Register of Interests were available - they were.

I then checked that the Council had published all the required Audit information on their website in a timely manner. Since Sudborough Parish Council has income and expenditure of under £25,000 per annum they have been able to declare themselves exempt from External Audit and the correct exemption certificate was prepared and minuted within the deadline.

I examined the publicly available information posted on the parish website including Agenda's, Minutes, Financial records and policy documents.

Minutes clearly record decisions and comply with Standing Orders and Financial Regulations and show clear and proper financial reporting, correct inspection and signing with no unauthorised spending. The Council shows good Internal control and compliance with proper practices as set out in the Practitioners Guide.

The Council has updated its website and email addresses in line with the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018. I note from the minutes that an IT policy has been adopted, however this has not been uploaded to the website. In some areas of the website, historic email addresses are still listed and need updating.

The Council website requires updating to reflect the up to date position of the council. Both Standing Orders and Financial Regulations and the Risk Assessments were reviewed and re-adopted at the Annual Meeting of the Council in May, but the latest versions of the documents have not been uploaded to the website. The Council also does not have an Equality and Diversity Policy.

## Recommendations from internal auditor 2025-2026

All smaller authorities	
Recommendations for action from internal auditor for this report	
Areas for consideration or improvement	Recommendation from internal auditor for this report
Update Website	Ensure that the latest version of adopted policies are uploaded in a timely fashion, and remove outdated information.
IT Policy	Ensure IT policy adopted in Jan 2026 is uploaded to website
Equality and Diversity Policy	Adopt an Equality and Diversity Policy
March Minutes were not on website	Darft minutes should be published within 1 month.

I am pleased to hear that Adam is completing the Certificate in Local Council Administration and commend the council for supporting him through the qualification.

Having tested aspects of the Council's internal controls based on the information made available to me I am satisfied that in all significant respects the internal control objectives were achieved throughout the year.

Please find attached the completed and signed Annual Internal Audit Report (AIAR) for 2025/26.

Yours sincerely,



Mrs Catherine Camp FSLCC; PIALC  
Internal Auditor to the Council  
07759 271507  
cccampinternalauditor@outlook.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	21,997	21,533
2. Annual precept	12,000	12,500
3. Total other receipts	364	1,541
4. Staff costs	4524	4,696
5. Loan interest/capital repayments	1408	1,408
6. Total other payments	6896	8,266
7. Balances carried forward	21,533	21,204
8. Total cash and investments	21,533	21,204
9. Total fixed assets and long-term assets	1,466	2,349
10. Total borrowings	14,499	13,451

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England - The Practitioners 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>.