

To: The Members of Old Woughton Parish Council 2025/26 Annual Internal Audit

I carried out the Old Woughton Parish Council Internal Audit via Microsoft Teams on Wednesday 22nd April with Katherine Harmsworth, Clerk and RFO and Charlotte Hall, Chair.

My preparation included a full review of minutes, financial records, policy documentation, and website-published materials and it was positive to note that all suggested points raised in the 2024/25 audit had been adopted.

In advance of the meeting, Katherine provided me with the Section 2 Accounting Statements, bank reconciliation and access to the council's Scribe accounting package. She and Charlotte also provided appropriate answers during the meeting to enable me to reach a conclusion regarding the enquiries I am required to make as set out in the Annual Internal Audit Report (AIAR).

It was great to read of Katherine's appointment as Clerk, having previously only undertaken the RFO role, and contract terms and hours were formally confirmed at the January meeting.

The council maintains healthy bank balances, and it was positive to note as a result, a slight reduction in the precept for 2026/27. The council approved the purchase of the latest edition of Arnold-Baker on Local Council Administration, a valuable reference resource, and migration from Rialtas to Scribe accounting software took place in July.

It was evident the council has undertaken substantial work on policy adoption and reviews across the year, demonstrating strong governance, and Assertion 10 (website accessibility and transparency) was appropriately included as an agenda item, with discussions covering accessibility, privacy policy, and consideration of a future domain change to .gov.uk. Councillors are using parish council email addresses linked to the council's domain, supporting good data governance, and confidential sessions were correctly minuted, with an appropriate brief summary retained for transparency.

Bank reconciliations and balances are shared at each meeting, required payments made to HMRC, and VAT claimed and reimbursed, all of which supports sound financial oversight.

A future payments list was approved at the March meeting, demonstrating forward financial planning and the draft budget published on the website.

Whilst I didn't find the website the easiest to navigate, I did manage to find everything I needed to and it was good to see the council publishes my full internal audit report rather than just the AIAR Form. We discussed that from 2027/28 onwards, this will become a mandatory requirement, so the council is already ahead of compliance expectations.

I read that the council had discussed the possibility of switching bank accounts and while recommendations are outside the scope of this audit, I did reference Unity Trust Bank as a commonly used provider within the sector.

In conclusion, Old Woughton Parish Council continues to demonstrate strong governance, transparent financial management, and a proactive approach to policy compliance. All prior recommendations have been addressed, and the council is operating in accordance with expected standards for a parish authority. No areas of concern were identified.

Joanna Simonds, PiALC, CiLCA, PSLCC
Internal Auditor to the Council
22nd April 2026

This Internal audit was carried out in association with best practices from NALC and the Governance and Accountability for Smaller Authorities in England - Practitioners' Guide 2025

The figures submitted in the Accounting Statements 2025/26 are:

	Year ending 31 March 2025	Year ending 31 March 2026
1. Balances brought forward	26,138	46,215
2. Precept or Rates and Levies	28,453	28,000
3. Total other receipts	13,498	5,431
4. Staff costs	2,370	5,034
5. Loan interest/capital repayments	0	0
6. All other payments	19,504	14,173
7. Balances carried forward	46,215	60,438
8. Total value of cash and short-term investments	46,215	60,438
9. Total fixed assets plus long-term investments and assets	15,885	16,040
10. Total borrowings	0	0