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Internal Audit Report

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

Name of council:	Welton Parish Council		
Name of Internal Auditor:	Catherine Camp	Date of report:	22nd May 2026
Year ending:	31 March 2026	Date audit carried out:	22nd 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 the Chairman, Councillor Ian Dalziel on 22nd May 2026 to carry out an Internal Audit for Welton Parish Council. The Internal Audit was carried out by email exchange, review of the parish website https://www.welton-pc.gov.uk followed by a video-conferencing call.

Welton Parish Council's clerk resigned at the end of November 2025 and the Council has worked very hard to update the website and put required policy documents in place.
The Chairman, Councillor Ian Dalziel is acting as temporary Clerk, with another Councillor acting as Responsible Financial Officer whilst a permanent replacement clerk is sought.

Welton Parish Council has 9 seats of which 6 were filled at the time of the Internal Audit.

I commenced the Internal Audit by checking that all Councillors had their Register of Interests posted on WNC website as required under the Localism Act 2011.

I reviewed the minutes to ensure that 2024/25 AGAR had been approved by the council. Minutes of July 2025 reported that the Council had approved the AGAR, however there was no record that the Exemption certificate had been approved, or that s1 had been considered and approved prior to s2. The previous years Internal Audit Report had also commented that the approval of the Annual Return was vague, and had provided guidance on how this should be improved. This guidance was not followed.
To comply with Account and Audit Regulations 2015. It is important that the Council review AGAR s1 prior to s2 and the Minutes should record the review of each part of the AGAR separately to show that they have been approved in the correct order.

The Certificate of Exemption for 2024-2025 is not published on the website so I am unable to tick "yes" to Assertion "L" or Assertion "N" of the Annual Internal Audit Report (AIAR).

The dates for the Public to Exercise their Rights to view Council documents is available on the website, however the date of announcement must be at least one day before the inspection period starts, which must be exactly 30 working days.
Date of announcement was 02 July 2025 and the period of exercise of public rights was 1 July 2024 to 8 August 2025. This is non-compliant so I am unable to tick "yes" to Assertion "M" "of the Annual Internal Audit Report (AIAR) for 2025-2026.

I examined the publicly available information posted on the parish website including Agenda's, Minutes, Financial records and policy documents.
I examined councils' arrangements for the management and control of its bookkeeping, risk assessment, budget setting and monitoring, asset register, payroll, due process and compliance with proper practises as set out in the Practitioners Guide.
Risk assessments have been carried out during the year, and policy documents have been reviewed. The council is not a trustee of any Trust funds.

This Council has clear and concise Minutes and a robust system of financial reporting and Internal control. All money paid out is being recorded within the minutes and the bank balance approved. Money received should also be recorded within the minutes.

As highlighted in last years Internal Audit report the precept amount was not recorded in the minutes. The minutes are the legal record of the Council so this should have been recorded.

Standing Orders and the Financial Regulations were reviewed and adopted in September 25.
The Council now has an Insurance Policy in place but during 2024/25 the Council Insurance had been allowed to lapse leaving the Council uninsured.

On a number of occasions during the financial year Councillors have made purchases on behalf of the Council for which they have been reimbursed. The Chairman made purchases totally £1788 in this way. **This is bad practise**; All parish council payments should be made by the Parish Council direct from the Council funds.

The Council has addressed Assertion 10 with an authority owned website domain which is accessible, an IT policy and a generic email address for the clerk and councillors. It would be good practise to carry out an annual data audit and record having done so as part of your Annual Meeting of the Parish Council.

Since the Council has not exceeded £25,000 in either Income or Expenditure for year ending 31 March 2026 it is able to declare itself exempt from external audit. The approved and signed exemption certificate must be sent to the External Auditors by no later than 30 June.

I am pleased that having tested all aspects of the councils internal controls based on the information made available to me, I am satisfied that internal control objectives were achieved throughout the year and have signed the Annual Internal Audit Report (AIAR) for 2025/26 accordingly.

I commend the Council for their hard work in updating their website and policy documents and wish them success in recruiting a replacement Parish Clerk.

Yours sincerely,

Catherine M Camp

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	22,157	20,163
2. Annual precept	18,047	18,485
3. Total other receipts	58	5,389
4. Staff costs	5,508	4,572
5. Loan interest/capital repayments	0	0
6. Total other payments	14,590	15663
7. Balances carried forward	20,163	23801
8. Total cash and investments	20,163	23,801
9. Total fixed assets and long-term assets	99,510	103,264
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 - 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.