Internal Audit Report

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

Name of council:	Stonesfield Parish Council		
Name of Internal Auditor:	Kirsty Buttle	Date of report:	12th May 2026
Year ending:	31 March 2026	Date audit carried out:	30th Apr, 1st, and 12th 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 completed the year-end audit review of Stonesfield Parish Council remotely between 30th April and 12th May 2026. I would take this opportunity to thank Cherie, and Kay for their responses to my enquiries.

I reviewed the information available on https://stonesfield-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.

I would like to point out the following which do not affect the responses made in the AGAR Annual Internal Audit Report but should be considered for the new financial year:

- More clarity is needed in the minutes in relation to the individual documents being approved as part of the AGAR, and the order in which they are approved, in order to clearly demonstrate your compliance with the Accounts and Audit Regulations 2015.

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 have ticked ‘no’ to statement O of the Internal Audit Report as the Parish Council did not have a Publication Scheme, Privacy Notice, or Data Protection Policy within the 25-26 financial year. The Clerk has informed me that the documents were already being put together at the time of audit and they have been adopted at the May 2026 meeting of the council so are now in place for the 2026-27 financial year.

I was able to answer ‘yes’ to all other relevant questions and have signed the Return as required.

Yours sincerely,

K. 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	64780	58827
2. Annual precept	39722	42963
3. Total other receipts	7951	1628
4. Staff costs	11090	19417
5. Loan interest/capital repayments	0	0
6. Total other payments	42536	23655
7. Balances carried forward	58827	60346
8. Total cash and investments	58827	60346
9. Total fixed assets and long-term assets	37086	37086
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*. 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.