

# Internal Audit Report

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

Name of council:	Bulwick Parish Council		
Name of Internal Auditor:	Catherine Camp	Date of report:	24 <sup>th</sup> April 2026
Year ending:	31 March 2026	Date audit carried out:	24 <sup>th</sup> April 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 Helen Keech (Clerk and Responsible Financial Officer) on 24<sup>th</sup> April 2026 to carry out an Internal Audit for Bulwick Parish Council. The Internal Audit was carried out remotely by examination of the parish website, email and a zoom video-conferencing call.

I would like to thank Helen for her help and cooperation in carrying out the Internal Audit.

I was so pleased to find that Bulwick Parish Council has updated its website, has generic email addresses and an authority owned domain in compliance with Assertion 10 of the AGAR.

Going forward I advised the Clerk that website accessibility and IT security should be checked annually by carrying out an annual data audit.

The website is now easy to navigate and clearly explains all aspects of the work of the Parish Council.

I checked that last years Audit documentation was posted on the parish website and that the Internal Audit Report had been presented to the council and actioned.

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.

This council is holding VERY LOW FINANCIAL RESERVES. The Council now has a reserves policy which states that it should hold reserves of between 3 - 12 months of the budget. In a small council such as Bulwick, I would expect the Carry forward at the start of the year to be at the top end of this recommendation.

The Council started the year with a carry forward amount of £3,605. For a council with a precept of £15,000 this is extremely low and does not comply with your reserves policy.  
There are insufficient funds in place to meet an unexpected crisis which has to be paid for.  
A Parish Council CANNOT run out of money .... Councillors must address this to ensure the council does not run into financial difficulty.

The Council does not act as trustee to any Trust Funds.

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.

I would like to commend the clerk on her hard work.

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

Yours sincerely,

*Catherine M Camp*

Mrs Catherine Camp FSLCC; PIALC  
Internal Auditor to the Council  
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The figures submitted in the Annual Governance and Accountability Return are:

	<b>Year ending 31 March 2025</b>	<b>Year ending 31 March 2026</b>
1. Balances brought forward	8,685	7642
2. Annual precept	15,000	15,000
3. Total other receipts	41	2,565
4. Staff costs	4552	4,377
5. Loan interest/capital repayments	0	0
6. Total other payments	11532	17,225
7. Balances carried forward	7642	3,605
8. Total cash and investments	7642	3,605
9. Total fixed assets and long-term assets	22482	38,625
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>.