Internal Audit Report

to be read in conjunction with the Annual Internal Audit Report in the
Annual Governance and Accountability Return 2025 - 2026

Name of Authority:	Launton Parish Council		
Name of Internal Auditor:	Catherine Camp	Year ending:	31 March 2026
Date audit carried out:	25th May 2026	Date of report:	25th May 2026

Internal audit is the periodic independent review of an authority's internal controls. This should result in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the authority's internal controls should be a day-to-day function 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 an authority 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 proper practices referred to in the Local Audit and Accountability Act 2014 and Accounts and Audit Regulations 2015 are set out in the Smaller Authorities Proper Practices Panel (SAPPP) *Practitioners Guide.* This is a guide to the accounting practices to be followed by local councils which sets out the appropriate standard of financial reporting to be followed.

This report is addressed to the Chair of Council for circulation to all members. It must be considered in a meeting of the full council.

The authority needs to have considered all matters brought to its attention by internal and external audit, and should have taken corrective action as appropriate. *Practitioners Guide* 1.38

Reports from internal and external auditors 2024-2025

Have comments from the internal audit 2024-2025 been addressed?

Comment or recommendation from internal auditor 2024-2025	**Comment from internal auditor for this report**
Update Financial Regulations based on 2024 NALC model	Updated FRs were adopted in October 2025
Review the Asset Register to ensure it is in line with the Insurance Document.	Asset Register has been reviewed and readopted June 25. Parish Hall is leased so is not a PC owned asset, however the PC do insure the Parish Hall.
Confidential Sessions - Ensure there is a resolution to enter closed session when required and ensure that it is clear why this is being closed to the public and press.	Closed sessions are being correctly minuted.
Consider employing an External Payroll provider when you take on a new Clerk.	The Council has agreed to employ an External Payroll provider when they appoint a new Clerk.

Have comments from the external audit 2024-2025 been addressed?

Comment or recommendation from external auditor 2024 -25	**Comment from internal auditor for this report**
External Auditors did not raise any concerns.	

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To the Chair of Launton Parish Council,

I met with Gill Peacock (Locum Clerk & Responsible Financial Officer), and Councillor Simon Turner (Acting Clerk for most of 2025) to carry out an Internal Audit for Launton Parish Council.
In September 2025 the Parish Council recruited a clerk who resigned after a 3 month period. The Parish Council is currently seeking to recruit a replacement permanent clerk and has used the services of a Locum Clerk (Gill Peacock) since February 2026. Councillor Simon Turner has done a fantastic job in keeping the Councils records in order and acting as Clerk when needed during the year.

The Internal Audit took place on 25th May, and was carried out remotely by examination of the parish website, email and via a video-call. I would like to take this opportunity to thank Gill and Simon for their assistance in providing the necessary information and answering my queries allowing me to test all aspects of the council internal controls.

Firstly, I sought evidence that all Audit Paperwork from the previous year had been reported to the council and published on the website in line with Accounts and Audit Regulations 2015 - it had.
I then sought evidence that the recommendations had been noted by the Council and implemented.

I examined the publicly available information displayed on the council's website including council policies, procedures, agendas and minutes, financial and other records. I examined the council's arrangements for the management and control of its business in book-keeping, due process and compliance with proper practices as set out in the Practitioners Guide, risk assessment, budget setting and monitoring, payroll, asset register, bank reconciliations, internal control and year-end procedures including the public display of information.

Launton Parish Council maintains excellent financial records which are clearly documented within the minutes, with a robust system of internal control in place. The Council has an impressive raft of policy documents which are kept up to date on the website.

Launton Parish Council has taken a 35 year lease on the Village Hall from the Church and a requirement of the lease agreement is that the hall remains under the management of the Parish Council. This has raised issues with regard to VAT and whether it may be reclaimed on the refurbishment costs and subsequent running costs of the Village Hall. The Council has taken advice and will reclaim all VAT which they are entitled to reclaim once the business use is clarified. VAT was last reclaimed in September 2024.

There are no invoices issued to Hall Hirers, so a booking system needs to be instigated for the Village Hall which ensures that hirers understand the rules and regulations of hire, and that there is a paper - trail to record the issue of invoices for hire and receipts when payment is received.

Launton Council keep their minutes in ledgers. Historic minutes must be kept in perpetuity but can be lodged at the County Record Office for safe-keeping. It is perfectly acceptable to keep loose-leaf minutes, so long as a numbering system is used so that it is obvious if a sheet, or a set of minutes has been removed. (Many record offices prefer loose leaf minutes as they are easier to scan onto computer storage systems.)

Launton Parish Council provide a report to the village newsletter, but they should try to engage with the community and celebrate their achievements in as many ways as possible. This should help local residents understand that their Parish Council is trying to make a positive difference and may make it easier to fill vacant seats.

Areas in the 2025-2026 AGAR Annual Internal Audit Report for which Yes or N/A cannot be ticked

	Reason
A	
B	
C	
D	
E	
F	**Not Covered** Launton Parish Council does not hold Petty Cash
G	
H	
I	
J	
K	**Not Covered** Launton Parish Council were not eligible to declare themselves exempt.
L	
M	
N	
O	
P	**N/A** The Council is not a trustee of any Trust Fund

Section 2 - Accounting Statements 2025/26

	Year ending 31 March 2025	Year ending 31 March 2026
1. Balances brought forward	61,780	104,389
2. Annual precept	51,592	51,592
3. Total other receipts	60,277	40,018
4. Staff costs	7,845	3,774
5. Loan interest/capital repayments	0	0
6. Total other payments	61,415	52,491
7. Balances carried forward	104,389	139,734
8. Total cash and investments	104,389	139,734
9. Total fixed assets and long-term assets	34,291	34,584
10. Total borrowings	0	0

Recommendations for this report

Recommendations from internal auditor 2025-2026

Area for consideration or improvement	Recommendation
Storage of Historic Minutes.	Take historic minutes to the Record Office for safe-keeping
VAT	Reclaim any VAT owing to the council
Parish Hall Hire	Set up a Booking system and put a clear paper-trail in place.
Payroll	Employ an external payroll provider to set up New Clerks pay, Tax, NI and Pension provision.
Communication with the Community	Let people in the village know about the Parish Council work/achievements. If residents think the PC is relevant then they are more likely to get involved.

It has been a delight to carry out an Internal Audit on Launton Parish Council. This is a very well run council with robust financial controls and reporting, clear and concise minutes, and a good raft of policy documents on the website.
I wish you well in recruiting a clerk.

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 AIAR accordingly.

Yours sincerely,

Catherine M Camp

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