

**Ian Humphries**  
**Annual Internal Audit Report**

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

<b>Name of Council:</b>	Belsay Parish Council		
<b>Name of Internal Auditor</b>	Iain Humphries	<b>Date of report:</b>	08.05.2025
<b>Year ending:</b>	31 March 2025	<b>Date audit carried out:</b>	08.05.2025

Internal audit is the periodic independent review of the 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 staff and management and not left for internal audit. This report is based on the evidence made available to me. 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. 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 Chairman of the Council:**

By agreement, I carried out the audit remotely by email and in person. I would like to thank Annie Howliston, Clerk and RFO for her co-operation and assistance in delivering the audit; receiving the year-end data in good time ahead of the audit, together with the quick response to my queries has been very helpful to me.

I firstly examined the publicly available information displayed on the council's website including the council's policies, procedures, agendas, minutes, financial and other records. I sought evidence that the previous year's Internal and External Audit reports had been properly reported to and where necessary acted upon by the Council; they had. I then examined the council's arrangements for the management and control of its business in the areas of bookkeeping, due process (i.e. compliance with the 'proper practices' as set out in the Practitioners Guide\*), risk management, budget setting and monitoring, payroll, asset register, bank reconciliations, internal control and year-end procedures and compliance with the display of information including the exercise of public rights.

Where necessary, I requested and was provided with supplementary evidence 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) that forms part of the council's Annual Governance and Accountability Return (AGAR). This supplementary information was provided in the form of written answers to the questions raised together with scanned documents including the Accounting Statements (section 2 of the AGAR) and the bank reconciliation and questioning at the audit meeting.

Notwithstanding these comments, the council continues to exhibit high standards of governance and accountability, especially in the important areas of transparency and the availability of information that are above average. I am pleased to be able to report that having tested all the aspects of the council's internal controls that I am required to consider, based on the information made available to me I am satisfied that in all significant respects, the internal control objectives were achieved throughout the financial year to a standard adequate to meet the council's needs. Accordingly, I have completed and signed off the Annual Internal Audit Report as required.

Ian Humphries  
 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 2024</b>	<b>Year ending 31 March 2025</b>
<b>1. Balances brought forward</b>	11,801	13,844
<b>2. Annual precept</b>	5,000	5,000
<b>3. Total other receipts</b>	0	300
<b>4. Staff costs</b>	1,590	2339
<b>5. Loan interest/capital repayments</b>	0	0
<b>6. Total other payments</b>	1,367	1,162
<b>7. Balances carried forward</b>	13,844	15,643
<b>8. Total cash and investments</b>	13,844	15,643
<b>9. Total fixed assets and long-term assets</b>	1,068	1,068
<b>10. Total borrowings</b>	0	0

\*The 'proper practices' referred to in Accounts and Audit Regulations 2015 are set out in section 1 and 2 of The Practitioners' Guide (2024).