

# Internal Audit Report

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

Name of council:	Lampport & Hanging Houghton Parish Council		
Name of Internal Auditor:	G Wells	Date of report:	26th April 2026
Year ending:	31 March 2026	Date audit carried out:	24th 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:

By prior arrangement, I undertook the audit remotely, followed by a virtual meeting with Frances Allbury, Clerk to the Council, via an online platform. I am grateful to Frances for providing the year-end documentation promptly, which greatly assisted in the efficient completion of the audit.

As part of my review, I examined the information made publicly available on the Council’s website, including its policies, procedures, agendas, minutes, and financial and administrative records.

I also reviewed the Council’s systems for managing and controlling its business, covering areas such as bookkeeping, compliance with proper practices as outlined in the Practitioners’ Guide, risk management, budget preparation and monitoring, payroll, maintenance of the asset register, bank reconciliations, internal controls, and year-end processes, including the publication of information and the exercise of public rights.

As Internal Auditor, I note that the Council has not fully met the requirements of Assertion 10 for 2025–2026, as its website does not comply with the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018, which require conformance with the Web Content Accessibility Guidelines (WCAG) 2.1 at Level AA. While the Council has published an accessibility statement citing time and cost constraints, compliance with the Regulations is a statutory requirement and not discretionary. Although the Regulations allow for a “disproportionate burden” exemption, this must be properly assessed and evidenced rather than simply stated, and the Council should still work towards meeting the standard as far as reasonably practicable. In practical terms, and recognising the

Council's limited resources, proportionate steps such as using an accessible website template, engaging low-cost support to address key issues, or moving to a compliant provider would demonstrate reasonable progress and help ensure the Council is meeting its legal duty to make information accessible to all users.

In all other respects I am satisfied that the Council continues to serve its parishioners diligently and demonstrates a clear commitment to the careful and transparent management of public funds.

My thanks again to all involved for their assistance and cooperation.

Yours sincerely,



Gill Wells  
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	3420	6022
2. Annual precept	8580	9000
3. Total other receipts	2456	4107
4. Staff costs	3783	3914
5. Loan interest/capital repayments	0	0
6. Total other payments	4650	6996
7. Balances carried forward	6022	8220
8. Total cash and investments	6022	8220
9. Total fixed assets and long-term assets	41976	41976
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 Practitioner's 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>.