

## Narrative 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:	TUR LANGTON PARISH COUNCIL		
Name of Internal Auditor:	DEBORAH ROLFE	Year ending:	31 March 2026
Date audit carried out:	08/04/2026 24/04/2026	Date of report:	30/04/2026

As internal auditor, I confirm that I am independent of your authority and competent as required by the Smaller Authorities Proper Practices Panel (SAPPP) *Practitioners Guide*. I confirm that I have no connection with your authority that will conflict with my role as internal auditor and that I am not involved in any aspect of decision-making, management or control of your authority.

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 *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.

- Section 4.11 of the *Practitioners' Guide* asserts that the personal, financial and professional independence of the appointed person or firm should be reviewed every year.
- Section 4.16 requires that authorities should carry out a review of the effectiveness of their overall internal audit arrangements, at least once each year.
- In addition, section 1.38 specifies that the authority is required to have considered all matters brought to its attention by its external auditor and internal audit and taken corrective action as appropriate.

Failure to take appropriate action may lead to a qualified audit opinion.

This report is addressed to your chair for circulation to all members. It should be considered in a meeting of the full council or parish meeting.



**To the Chair of Tur Langton Parish Council**

<b>All smaller authorities</b>	
<b>Have comments from the internal audit 2024-2025 been considered and addressed?</b>	
<b>Comment from internal auditor 2024-2025</b>	<b>Response from internal auditor for this report</b>
There were no recommendations	
<i>Please add additional boxes as required.</i>	
<i>If the internal auditor had no recommendations or comments, please record None rather than deleting this table.</i>	

<b>Smaller authorities subject to a Limited Assurance Review for 2024-2025</b>	
<b>Have comments from the external audit 2024-2025 been considered and addressed?</b>	
<b>Comment from external auditor 2024-2025</b>	<b>Response from internal auditor for this report</b>
Not subject to a Limited Assurance review	
<i>Please add additional boxes as required.</i>	
<i>If the external auditor had no recommendations or comments, please record None rather than deleting this table.</i>	

I undertook a review of Tur Langton Parish Council’s accounts, records, policies and procedures for the financial year ending 31st March 2026, following which I completed and signed the Annual Internal Audit Report, of the Annual Governance and Accountability Return 2025/26 Form 2.

Through a virtual meeting with the Clerk and by inspection of information publicly accessible via the Council’s website, I was able to review aspects of the Council’s systems including payroll, bank reconciliations, risk management, Council owned assets, budgetary control and the Exercise of Public Rights.

The report and findings are based on the information that was made available during the course of the audit. I am satisfied there are good internal control measures in place to protect the Parish Council from financial risk.

To the best of my knowledge, all accounts and bank balances appear to be in order and accurate based on the information to hand, however, this internal audit does not involve the detailed inspection of all records and transactions of the Parish Council in order to detect error or fraud.

With many thanks to Katy, Clerk and RFO, The website was well maintained and easy to navigate, Katy is a credit to the Parish Council.

I would also like to pass on my thanks for preparing the necessary documentation for the purpose of this internal audit in a timely manner. I have detailed below my recommendations for 2025/2026.

# Recommendations from internal auditor 2025-2026

All smaller authorities	
Recommendations for action from internal auditor for this report	
Areas for consideration or improvement	Recommendation from internal auditor for this report
There are no recommendations	
<p>Please add additional boxes as required.                      If the internal auditor has no recommendations relating to areas to be considered or improved, please record None rather than deleting this table.</p>	

## Annual Internal Audit Report 2025/26

Internal control objective		Explanation if required
<b>A</b> <i>Appropriate accounting records have been properly kept throughout the financial year.</i>	Yes	
<b>B</b> <i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.</i>	Yes	
<b>C</b> <i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</i>	Yes	
<b>D</b> <i>The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</i>	Yes	
<b>E</b> <i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.</i>	Yes	
<b>F</b> <i>Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.</i>	Not covered	
<b>G</b> <i>Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.</i>	Yes	
<b>H</b> <i>Asset and investments registers were complete and accurate and properly maintained.</i>	Yes	
<b>I</b> <i>Periodic bank account reconciliations were properly carried out during the year.</i>	Yes	
<b>J</b> <i>Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.</i>	Yes	
<b>K</b> <i>If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>	Yes	
<b>L</b> <i>The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation</i>	Yes	
<b>M</b> <i>In the year covered by this AGAR, the authority correctly provided for a period, for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-2025 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).</i>	Yes	
<b>N</b> <i>The authority has complied with the publication regulations for 2024/25 AGAR (see AGAR Page 1 Guidance Notes)</i>	Yes	
<b>O</b> <i>The authority has complied with laws, regulations &amp; proper practices relating to digital and data compliance</i>	Yes	
<b>P</b> <i>(For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee</i>	Yes	




## Section 2 - Accounting Statements 2025/26

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>All figures should be rounded to the nearest £. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward	6684	8674	<i>Total balances and reserves at the beginning of the year are recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	10880	11079	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	3152	1076	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	3958	3502	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	3344	3344	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	3740	4312	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	8674	9671	<i>Total balances and reserves at the end of the year. <b>Must equal</b> (1+2+3) - (4+5+6).</i>
8. Total value of cash and short-term investments	8674	9671	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
9. Total fixed assets plus long-term investments and assets	11358	11393	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	40671	37935	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

### For Local Councils only

11. Do the figures in the accounting statements above exclude any trust transactions	Yes	For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.
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Yours sincerely,

  
LRALC  
Internal Audit Service

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