

Internal Audit Report

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

Name of council:	Ashton Parish Council		
Name of Internal Auditor:	Gill Wells	Date of report:	8 th May 2024
Year ending:	31 March 2024	Date audit carried out:	28 th April 2024

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 Chairman of the Council:

I carried out the audit remotely, followed by an online meeting with the Clerk Sue Henson. I would like to thank Sue for her co-operation and assistance during the meeting and for forwarding the year-end data in good time which has been very helpful to me in delivering the audit. With regard the information requested and forwarded manually to myself there are no issues at all to report.

However, due to issues with the Council's website provider the Council has been unable to evidence records online which are a requirement of audit and, in particular, the transparency code. Whilst this is unfortunate given the short notice of the removal of the site by the website host, the Council were given notice and should have acted swiftly to remedy the situation, as other Council's have done, & thereafter dedicate staff resources to populate the new website which I note is active but is limited in content. I would urge the Council to prioritise this action now and to rectify this matter as soon as possible.

Consequently, my AIAR section of the AGAR reflects what could not be covered as part of the audit which is unfortunate because in all other respects the Council appears to be operating well and I am very aware that this is an unfortunate circumstance for the Council.

Nevertheless, the Council together with and supported by its diligent and competent Clerk, will move on from this incident and I am confident will strive to rectify the website content and proceed to demonstrate and deliver good standards of governance and management as it has previously.

Yours sincerely,



Mrs G Wells
Internal Auditor to the Council
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The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2023	Year ending 31 March 2024
1. Balances brought forward	26318	26553
2. Annual precept	9603	9603
3. Total other receipts	0	0
4. Staff costs	4441	4045
5. Loan interest/capital repayments	0	0
6. Total other payments	4927	5442
7. Balances carried forward	26553	26669
8. Total cash and investments	26553	26669
9. Total fixed assets and long-term assets	9318	9318
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 (2023)*. 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://www.northantscalc.com/practitioners-guide>

Annual Internal Audit Report 2023/24

Ashton Parish Council

ENTER NAME OF AUTHORITY

www.ashtonparishcouncil.org.uk

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			✓
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			✓
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			✓
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.			✓
I. Periodic bank account reconciliations were properly carried out during the year.			✓
J. 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.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>	✓		
L. 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.			✓
M. 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 <i>(during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).</i>			✓
N. The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>			✓
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

28th April 2024 8th May 2024

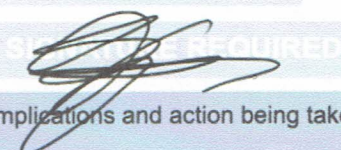
DD/MM/YYYY

Name of person who carried out the internal audit

G H Wells

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit



Date

8th May 2024

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).