

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 (EN) Parish Council		
Name of Internal Auditor:	G Wells	Date of report:	30 th April 2025
Year ending:	31 March 2025	Date audit carried out:	30 th April 2025

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 mutual agreement, I carried out the audit remotely, by means of e-mail followed by a virtual meeting with Sue Henson, Clerk to the Council, on an online platform. I would like to thank Sue for her co-operation and assistance by forwarding the year end data in good time which has been very helpful to me in delivering the audit.

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 examined the council's arrangements for the management and control of its business in the areas of bookkeeping, due process (ie 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 including the display of information including the exercise of public rights.

The most immediate issue raised during the audit was the Council's lapsed insurance. However, the Clerk assured me that this was in hand and Councillors had been asked to review the insurance and approve renewal by email – I stressed the urgency of doing this as the Council was operating at risk without appropriate insurance cover which should, as a minimum, be reviewed annually by the Council prior to renewal.

There were no other significant issues to raise and the following comments are to aid and guide the Clerk and Council:-

- Whilst the Council has few financial transactions, the move to close banking branches and the cumbersome nature of completing cheques & posting these for signature, not least the time involved in managing these processes, is something the Council should be mindful of and it may be an opportune time to consider moving to online banking;
- As the new Council term commences in the next few days I take this opportunity to remind the Councillors that they are required to complete a new Declaration of Interests form and that these must be published on the Council's website within 28 days;
- The Clerk to the Council may be eligible to claim the HMRC working from home allowance - this is something for the Council to consider but the Clerk is utilising their home & providing services (wifi) for the purposes & use of the Council and the Council may wish to compensate for this.

I would like to congratulate the Clerk and Council – this was a very positive audit but I am also sad to advise that I will not be auditing the Council next year but I wish the authority the very best. I have enjoyed auditing Ashton Parish Council very much over the past few years.

Yours sincerely,



G Wells
Internal Auditor to the Council
gwellinternalaudit@gmail.com

The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2024	Year ending 31 March 2025
1. Balances brought forward	26553	26669
2. Annual precept	9603	8810
3. Total other receipts	0	0
4. Staff costs	4045	4239
5. Loan interest/capital repayments	0	0
6. Total other payments	5442	4096
7. Balances carried forward	26669	27144
8. Total cash and investments	26669	27144
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 (2025)*. 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>.