

# 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 (NNC) |                         |                             |
| Name of Internal Auditor: | G Wells                     | Date of report:         | 30 <sup>th</sup> April 2026 |
| Year ending:              | 31 March 2026               | Date audit carried out: | 29th 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 Sue Henson, Clerk to the Council, via an online platform. I am grateful to Sue 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.

I note that the Council has not fully met the requirements of Assertion 10 for 2025–2026 as it has not yet formally adopted an IT Policy. This is unfortunate as I am advised that it was prepared and ready for reviewing but that the Council was unable to meet in March 2026. Whilst I have to flag it I am assured that it is in hand and will be reviewed at the May 2026 meeting of Council.

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. Well done and, as usual, it was a pleasure to audit such a well managed Council.

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:

|                                            | Year ending<br>31 March 2025 | Year ending<br>31 March 2026 |
|--------------------------------------------|------------------------------|------------------------------|
| 1. Balances brought forward                | 26669                        | 27144                        |
| 2. Annual precept                          | 8810                         | 8687                         |
| 3. Total other receipts                    | 0                            | 0                            |
| 4. Staff costs                             | 4239                         | 4461                         |
| 5. Loan interest/capital repayments        | 0                            | 0                            |
| 6. Total other payments                    | 4096                         | 6945                         |
| 7. Balances carried forward                | 27144                        | 24425                        |
| 8. Total cash and investments              | 27144                        | 24425                        |
| 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 – 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>.