

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:	Caroline Holgate	Date of report:	29 th May 2026
Year ending:	31 March 2026	Date audit carried out:	29 th May 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 Chairman of the Council:

I carried out an Internal Audit of Ashton Parish Council, with information available via the website, and further information requested for audit purposes provided by the Clerk/RFO, Lynn Lavender. I would like to thank Lynn for her time and assistance.

The work completed is identified in the table below. Please note the points in bold on which the council is required to take appropriate action.

Area of Work	Observations/Points
Audit – Internal and External	The Internal Auditor Report was received by the Council at the Annual Meeting followed by the approval of Sections 1 and 2 of the AGAR. The Notice of Conclusion of the Audit was noted at the October meeting, with no issues raised.
AGAR Publication Requirements	The Council have published all relevant information in order to comply with the AGAR Publication Requirements on their website.
Adoption of Policies	Standing Orders, Financial Regulations, and various other policies of the Council were reviewed and adopted throughout the year.
Accounting Records	The Accounts were properly maintained during the financial year and the correct carry forward figure was rolled over. Receipts and payments are reported to the Council at each meeting, as well as the current bank account balance.
Asset Register	The Council keep a register of assets which is updated, and the correct asset figure is stated in the Accounting Statements. Regular inspections of assets take place. The Asset Register was reviewed and approved at the March 2026 meeting.

Budget	A budget process is in place, and the detailed budget was agreed at the Full Council meeting held in December. The budget for 2026/27 is £38,850.
CIL	The Council are in receipt of significant CIL monies, and have a number of projects identified for use of these monies. Regular reporting of progress is noted at Council meetings.
Councillors	Councillor specific roles are agreed at the Annual Meeting and regular reporting is made through Full Council meetings. There are currently two vacancies.
Digital and Data Compliance	Council specific emails are used. An IT Policy was adopted at the October meeting. There is a Council specific website in place which is accessible and easy to navigate. An up to date Accessibility Statement is published on the website. The Council are registered with the ICO.
Employees	Staff are paid regularly on approval of the Council. Regular payments are made to HMRC for PAYE. Payroll is outsourced.
Exercise of Public Rights	The dates for Exercise of Public Rights were confirmed at the Council's Annual Meeting and included the first 10 days of July. The Notice of Exercise of Public Rights was published on the Council's website.
General Power of Competence	The Council have confirmed that they are able to adopt the General Power of Competence at their Annual Meeting.
Minutes of Meetings	Minutes were reviewed and do not reveal any unusual activity.
Precept	The precept was received in two equal payments of £11,000. The Council have agreed a precept figure of £23, 000 for the 2026/27 financial year.
Risk Assessments	The Council reviewed and adopted their Financial, Management, and Health and Safety Risk Assessment at the Annual Meeting.
VAT return	VAT has been reclaimed.

Yours sincerely,



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

	Year ending 31 March 2025	Year ending 31 March 2026
1. Balances brought forward	38,942	95,997
2. Annual precept	21,000	22,000
3. Total other receipts	58,868	9,296
4. Staff costs	6,485	6,626
5. Loan interest/capital repayments	0	0
6. Total other payments	16,328	34,082
7. Balances carried forward	95,997	86,584
8. Total cash and investments	95,997	86,584
9. Total fixed assets and long-term assets	94,029	95,929
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>.