

Internal Audit Report

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

Name of council:	Boughton Parish Council		
Name of Internal Auditor:	Catherine Camp	Date of report:	9 th June 2025
Year ending:	31 March 2025	Date audit carried out:	9 th June 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:

I met with Maria Sadler (Interim Clerk and Responsible Financial Officer) on 9th June 2025 to carry out an Internal Audit for Boughton Parish Council. Maria has been employed by Boughton Parish Council as Interim Clerk whilst Ciara Wanstall is on Maternity Leave. The Internal Audit was carried out remotely by examination of the parish website, email and a video-call.

I would like to thank Maria for her assistance in providing the necessary information and answering my queries allowing me to test all aspects of the council internal controls.

Firstly I sought evidence that all Audit paperwork from the previous year had been reported to the council and published in accordance with Accounts and Audit Regulations 2015. - it had;

I examined the publicly available information displayed on the council website including council policies, procedures, agendas and minutes, financial and other records. I examined the councils' arrangements for management and control of its business in bookkeeping, due process and compliance with proper practices as set out in the Practitioner's Guide. The Council carried out a Risk Assessment during the year; The Asset register is comprehensive and up to date; Payroll is outsourced to a payroll provider and the Council is registered with HMRC and is paying tax, NI and is registered with the pensions provider.

Budget setting took place, and the precept level agreed is recorded in the minutes. I would suggest that even though the Council has very large amounts of money available to them through CIL funding, that quarterly spend against the budget should be monitored.

The Council has a robust system of internal control. Accounts are being managed via "Scribe" Accounting package.

All payments are still being made by cheque, but payments will be moved to an online system with Unity Trust bank once the permanent Clerk returns to office.

In view of the large amount of money being held, this Council should have a Reserves policy in place.

Confidential session:- I wish to bring to the attention of the Council the correct way in which to close a meeting to the public and press when dealing with a confidential item.

If a parish council wishes to exclude the press and the public then it must specifically resolve to enter a closed session for that particular item, giving reasons why.


Public and press may be excluded under the provisions of Section 1 of the Public Bodies (Admission to Meetings) Act 1960, as amended by Section 100 of the Local Government Act 1972. The power to exclude is not exercisable generally but only for a particular occasion. It must be proposed, seconded and voted upon every time, even if no members of the public are present at the meeting. The minutes must record that council resolved to move into confidential session.

Decisions taken in the meeting when press and public are excluded must be minuted in accordance with LGA 1972 Schedule 12 (41) (1), in such a manner so as not to disclose the confidential information which necessitated going into private session in the first place. This should be included within the same minutes that record the decisions taken in open session. They should be published as draft minutes and presented for approval in public at the start of the next meeting in the usual fashion.

VAT was discussed and all outstanding VAT from 2024/25 should now be reclaimed.

I am pleased that having tested all aspects of the council's internal controls based on the information made available to me I am satisfied that in most significant respects the internal control objectives were achieved throughout the financial year and attach the signed Annual Internal Audit Report (AIAR) for year ending 31 March 2025 accordingly,

Yours sincerely,



Mrs Catherine Camp FSLCC; PIALC
Internal Auditor to the Council
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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	290,237	369,999
2. Annual precept	64,000	60,000
3. Total other receipts	94,905	100,826
4. Staff costs	25,199	32,205
5. Loan interest/capital repayments	0	0
6. Total other payments	53,943	49,490
7. Balances carried forward	369,999	449,130
8. Total cash and investments	369,999	449,130
9. Total fixed assets and long-term assets	55,224	55,570
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 (2024)*. 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>.

