

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:	30 April 2026
Year ending:	31 March 2026	Date audit carried out:	30 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:

I met with Ciara Wanstall (Clerk and Responsible Financial Officer) on 30th April 2026 to carry out an Internal Audit for Boughton Parish Council. The Internal Audit was carried out through email exchange with the Clerk, followed by examination of the Parish Council website to view Agendas, Minutes and policy documents. A face to face video conferencing call was held to complete the Audit.

I initially examined the website to check that last years Audit documentation was posted on the parish website and that the Audit Reports had been presented to the council and actioned.

I examined the publicly available information posted on the parish website including Agenda's, Minutes, Financial records and policy documents. Minutes clearly record decisions and comply with Standing Orders and Financial Regulations and show clear and proper financial reporting, correct inspection and signing with no unauthorised spending. The Council shows good Internal control and compliance with proper practices as set out in the Practitioners Guide.

The Annual Meeting of Parishioners is clearly identified as a different type of meeting. A parish meeting may be convened by the chairman of the parish council or any two parish councillors. The notice specifying the time and place and business to be transacted should be signed by the conveners. Minimum notice of 7 clear days is required. (LGA 1972, Sch 12, para 15)..

Boughton has very large amounts of money accrued through Community Infra Structure Levies on new property developments. This needs very clear financial management, which is being managed extremely weill by the Clerk.

The Clerk has obtained guidance in how to manage VAT associated with Council projects, and clearly understands this.

Public money must be spent for public benefit and Expenditure is governed by legal powers. I would recommend that the Council becomes more familiar with these legal powers.

The Council does not hold General Power of Competence, so in cases where they have no other power to spend money they must rely on LGA 1972 s137. There is a limit to the amount that can be spent against s137, and it must be recorded separately in the cashbook. This is being done via the Scribe Accounts package.

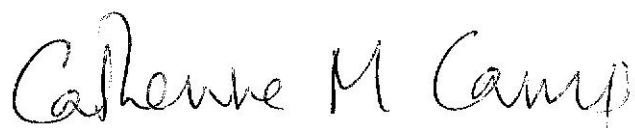
Where a Council is to rely on the Free Resource s137 Local Government Act 1972, a resolution should accompany that Minute at the time the decision to incur the expenditure is made. (“...resolved that the Council in accordance with its powers under sections 137 and 139 of the Local Government Act 1972, should incur the following expenditure which, in the opinion of the Council, is in the interests of the area or its inhabitants and will benefit them in a manner commensurate with the expenditure of”).

The Council has addressed Assertion 10 with an authority owned website domain which is accessible, and a generic email address for the clerk. It would be good practise to carry out an annual data audit and record having done so as part of your Annual Meeting of the Parish Council.

Having tested aspects of the Council’s internal controls based on the information made available to me I am satisfied that in all significant respects the internal control objectives were achieved throughout the year.

Please find attached the completed and signed Annual Internal Audit Report (AIAR) for 2025/26.

Yours sincerely,



Mrs Catherine Camp FSLCC
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	369,999	449,131
2. Annual precept	60,000	60,000
3. Total other receipts	100,826	68,986
4. Staff costs	31,722	24,698
5. Loan interest/capital repayments	0	0
6. Total other payments	49,973	11,917
7. Balances carried forward	449,131	401,502
8. Total cash and investments	449,131	401,502
9. Total fixed assets and long-term assets	55,570	69,700
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 Practitioners 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>.