

ASHBY ST. MARY PARISH COUNCIL
Annual Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year ending 31st March 2026

I have in the (virtual) presence of Mrs Tina Higlett (Parish Clerk) inspected the parish council documents as appropriate, and line with, the scope of the audit requested.

Tina also acts as the Responsible Finance Officer for the council. Councillor Jacqueline Goldring is presently Chairperson of the Council. I would like to thank the Parish Clerk for providing me with all the information required to carry out the audit.

PREVIOUS INTERNAL AUDIT REPORT

Internal Auditor: Last year the website was not available to the auditor. It was therefore impossible for her to confirm the correct publishing of the Notice of Exercise of Public Rights.

The gov.uk website is now up and running well.

ANNUAL PRECEPT REQUEST & BUDGETARY PROCESS

Ashby St. Mary Parish Council has calculated and approved an annual precept of £4,381 (the Council's meeting of 12th December 2024 refers).

There are no significant unexplained variances in the budget.

Explanations have been provided for all minor variances.

Budgetary process is outlined in the Financial Regulations (Item 3) and in the Internal Controls policy.

BOOK KEEPING / TO INCLUDE END OF YEAR PROCEDURES

The cashbook is well presented.

The bank is reconciled monthly and at year end.

The Clerk makes financial reports to Council at each meeting.

End of Year Bank Reconciliation and Summaries of Receipts and Payments have been correctly prepared and inspected.

The Council has certified itself exempt from a limited assurance review, met the exemption criteria and made the correct declaration.

Banking is with Barclays.

No petty cash is held or transacted.

ACCOUNTING & INTERNAL CONTROLS

(To include regular review of key policies)

Receipts & Payments is used as the basis for accounting.

General Risk Assessment policy – reviewed July 2025 and should be reviewed annually

Financial Regulations – reviewed May 2025 and every three years.

Standing Orders – reviewed May 2025 and every three years.

The Council has adopted a Reserves policy.

In addition, the Council has adopted an Internal Controls policy.

PAYROLL / PROPER IMPLEMENTATION OF PAYE / NIC / VAT

The clerk's salary is paid in accordance with members approval and statutory guidance, and documented in the relevant minutes.

PAYE and NIC is self administered (using the “Bureau” platform).

VAT has been correctly operated and recorded.

The latest Return covered the period 05/06/2023 to 31/03/2025.

GOVERNANCE PROCEDURES

The Council meets six times a year on the second Wednesday of alternate months.

Council policies include:

Data Protection, Code of Conduct, Equality & Diversity, Lone Working, Complaints, Media, Biodiversity and FOI Model Publication Scheme.

Perhaps consideration could be given to the addition of a Safeguarding policy?

Clerk and Councillor training is provided by NPTS.

COMPLIANCE WITH ASSERTION 10: laws, regulations & proper practices relating to digital and data compliance

1. An IT Policy was adopted in November 2025.
2. The council has adopted a gov.uk domain website.
3. The Council's website provides accessible information which is regularly updated.
4. The Council has adopted a Website Accessibility statement.
5. The Council has adopted a Retention of Documents policy.
6. Roles & responsibilities of councillors outlined on the website.

The training budget has been increased to provide for Assertion 10 related training.

ASSETS REGISTER & INSURANCE REQUIREMENTS

Ashby St. Mary Parish Council holds assets which include:

The Village sign;
a number of noticeboards;
dog waste bins;
Council owned laptop.

I have inspected the Assets Register which is well presented. It was updated in February 2026.

Insurance provider is Zurich. Renewal of policy is due 1st June 2026.

CONCLUSIONS & ANY RECOMMENDATIONS

I would make no formal recommendations at this time as I believe that governance procedures and accountancy records for this council are of a good standard.

Kindly note my suggestions (which appear in italics).

In conclusion, I am satisfied that this parish council is functioning well and is fully discharging its legal and statutory responsibilities.

In accordance with the above I have duly signed and completed Form 2 of the Annual Governance and Accountability Return 2025/26.

ROBIN GOREHAM

(Internal Auditor)

April 2026