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Internal Audit Report for Parish Council,

-to be read in conjunction with the Internal Audit Report section of the Annual Governance and Accountability Return (AGAR) for year ending March 2025.

To the Chairperson

I recently carried out an Internal Audit of the Governance and financial activities of Bainton and Ashton Parish Council. I referred to proper practices in the Governance and Accountability for Smaller Authorities in England (2020), plus the Joint Panel on Accountability and Governance -Practitioners Guide (2024)

Initially, I examined the minutes and policies available on the website, which is up to date. I commend the council for their foresight in looking to amalgamate with a neighbouring council due to lack of councillors. However, even with a limited council, a good deal of work is being carried out by the councillors and Clerk.

I then carried out a Teams meeting with the Clerk/RFO Jenny Rice and thank her for time and assistance in providing me with all the information I requested.

I am pleased to inform you that I was satisfied that all relevant objectives have been satisfied and I am happy to sign off the Internal Report on the AGAR.

I recommend that the Council consider introducing a debit or multipay card for official purchases. Under the current Financial Regulations adopted by the Council, it is not appropriate for councillors or the clerk to use personal cards for council spending. However, if the Council adopts the 2024 Financial Regulations, clause 9.4 allows for this—provided there is an approved policy in place.

While I understand that the Council has the General Power of Competence (GPoC), providing alcohol at public events may not be in keeping with the expected standards of appropriateness and accountability. This is something the Council may wish to review.

Yours sincerely,

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. 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 above