

## Internal Audit Final Report

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

Name of council:	COLD ASHBY PARISH COUNCIL Final Report		
Name of Internal Auditor:	Catherine Camp	Date of report:	22nd May 2026
Year ending:	31 March 2026	Date audit carried out:	11 <sup>th</sup> and 21 <sup>st</sup> May

*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 Jonathan Ward-Langman (Clerk and Responsible Financial Officer) on 11<sup>th</sup> May 2026 to carry out an Internal Audit for Cold Ashby Parish Council.

Unfortunately I was unable to complete the Internal Audit as the Accounting Statement Box 8 did not agree with the Bank Reconciliation. I had not been sent sufficient documents and bank statements to verify the financial Accounting Statement section 2 of the AGAR form. Having discussed the matter with Jonathan he agreed that VAT had been double counted during previous years and has re-instated the Box 7 and Box 8 figures of 24/25 AGAR s2 so that they read £19,558 and agrees with the Bank reconciliation at 31 March 2025.

Following receipt of Bank statements, I was able to carry out an audit trail, and am now satisfied that the figures submitted on AGAR Accounting Statement s2 as recorded at the end of this report are a correct statement of the Parish Council finances at 31 March 2026.

There are a number of governance issues which require addressing to ensure that Cold Ashby Parish Council is operating lawfully and in accordance with Local Government Act 1972, the Localism Act 2011 and the Account and Audit Regulations 2015.

A) Standing Orders and Financial Regulations should be reviewed and approved on an Annual basis, and the updated versions should be uploaded onto the website and the outdated versions removed.

The latest version of Financial Regulations on the website were reviewed in 2024 and refer to outdated Account and Audit Regulations.

Standing Orders on the website are dated 2015.

B) Under LGA 1972 Sch 15(2) the Annual General Meeting of the Parish Council must be held in May and the first item of business MUST be election of the Chairman. (Not apologies, or Register of Interest). This meeting cannot be deferred to later in the year.

A resident complained that the meeting had not been publicised on the Notice Board. - if this was the case then the meeting should not have taken place, but should have been rescheduled so that it was legally publicised. (A notice of the time and place of the meeting must be affixed in some conspicuous place in the locality. LGA 1972 s243) All decisions made at a meeting which was not legally convened may be challenged.

**C) Approval of Audit Paperwork must be done in the order listed in the AGAR Guidance and recorded with separate minute references, and uploaded to the website in accordance with the guidance. There is no Certificate of Exemption on the website for year 24/25 nor is there a notification of the exercise of public rights. If this was not published, then the council is non compliant with Assertion 4 of the Annual Governance Statement (s1) and must tick “no”.**

D) The Council needs to review its policy documents to ensure that they comply with legislation.

Under Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations 2018 all Parish Council MUST publish a website accessibility statement;

I understand that “Spanglefish” the website provider has confirmed to the Clerk that they meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications)(No 2) Accessibility Regulations 2018.

I found the website difficult to navigate and there are a lot of historic documents still on the website which have not been removed when more current versions have been adopted.

The Council does not have an IT Policy, nor a Data Protection Policy, nor a Privacy notice, nor a Publication Scheme. All these policies need to be adopted and the Council should carry out an Annual Data Audit to ensure they remain compliant.

**The Council is not compliant with Assertion 10 of the Annual Governance Statement and must tick “No” when approving s1.**

E) I am pleased that the Council is registered with the Information Commissioners Office, but would caution the Clerk to be careful when including personal data in minutes. Under GDPR the minutes must be accurate but not include unnecessary person data.

F) Under Localism Act 2011 all Councillors must have their Register of Interests declaration published on both the Parish and WNC websites within 28 days of taking office. I note from the minutes that the Chairman had completed a declaration, however this is not available on the parish website. This information needs to be updated.

The Council does not hold an Asset Register and has not carried out a Risk Assessment during the year of this Audit, this means that **when completing Section 1 - Annual Governance Statement 2025/26 the Council must tick “No” to Assertion 5.**

These documents need to be put in place and reviewed on an annual basis.

The Council has transferred their funds to Unity Trust Bank and although this bank operates a system which would allow the clerk to input all payments, and two of the councillors to authorise the payments triggering release of funds, the Parish Council is currently relying on only one Councillor to authorise payments. This needs to be changed to comply with 6.2 of the Council Financial Regulations.

The Clerk is keeping clear accounting records, and these are being recorded in the minutes in a transparent way, however the Parish Council needs to review its Governance and ensure that the website is current, policies are put in place and then updated in a timely manner, and risk assessments must be carried out.

Having tested the Councils internal controls based on information made available to me I am satisfied that internal control objectives were achieved throughout the year, with the following exceptions:-

- Assertion C - I am not able to tick "yes" as the Council has not carried out a Risk Assessment since 2023.
- Assertion F - No petty cash is held so I have ticked "N/A"
- Assertion H - I am not able to tick "yes" as the Council does not hold an Asset register.
- Assertion K - The Parish Council certified itself exempt since it met the exemption criteria but this was not included in the minutes as having been approved by the council and the certificate was not uploaded to the website therefore I am unable to tick "yes" to this assertion.
- Assertion L - No Exemption Certificate for 2024/25 was published so I am unable to tick "yes" to this assertion.
- Assertion M - Public Rights in relation to 2024/25 AGAR were not evidenced by a notice on the website so I am unable to tick "yes" to this assertion.
- Assertion N - Since the Exemption Certificate was not published the council has not complied with this so I am unable to tick "yes".

Northants CALC offers a comprehensive package of training to help put correct procedures in place and I suggest that the Council takes note of their Standing Orders and Financial Regulations and operates within the parameters set out in these Governance documents.

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

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	21,827	19,558
2. Annual precept	12,000	12,000
3. Total other receipts	6,089	11,153
4. Staff costs	3,934	3,924
5. Loan interest/capital repayments	0	0
6. Total other payments	15,098	10,787
7. Balances carried forward	<del>20884</del> * reinstated 19,588	28,000
8. Total cash and investments	<del>20882</del> * reinstated 19,588	28,000
9. Total fixed assets and long-term assets	29,998	29,998
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>.