

# Internal Audit Report

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

Name of council:	Blisworth Parish Council		
Name of Internal Auditor:	Helen du Bois	Date of report:	23 May 2026
Year ending:	31 March 2026	Date audit carried out:	15-18 May 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:**

The Accounts and Audit Regulations 2015 require Parish Councils to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes in accordance with proper practices. The findings of the internal audit should inform the Council's preparation of Section 1 - Annual Governance Statement 2025-26 from the AGAR.

Blisworth Parish Council has complied with the requirement to appoint an independent auditor by appointing me to undertake the work. I undertook a series of checks using the documents available on the Council's website and additional documentation and information provided to me by Angela Billing, Clerk/RFO to Blisworth Parish Council. My questions were answered by email and in person during an online review meeting with Angela held on 21<sup>st</sup> May 2026. I would like to thank Angela for providing the requested documents in a timely manner and for her prompt and detailed assistance with my queries.

I have provided details below of my findings and any recommendations for each of the Internal Control Objectives listed on the Annual Internal Audit Report 2025-26:

**A. Appropriate accounting records have been properly kept throughout the year: Y**

The roll forward of the prior year cashbook balance to the new financial year was correct. All receipts and payments were recorded correctly in Blisworth Accounts Payments Receipts 2025-26.xls and a sample of financial transactions were checked and verified.

**B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT appropriately accounted for: Y** On 12.5.26 the Council amended the 2024 model Financial Regulations to include the changes to legislation detailed in the March 2025 model version; the approved Financial Regulations have been tailored to the Council.

VAT paid is recorded in the balance sheet.

All invoices for payment are recorded in the cashbook; details of the invoices approved for payment are reported in the minutes.

The Council approved the Internal Controls Policy and approved the effectiveness of the Council's system of internal control on 12.5.25. An Internal Controls checklist shows that internal control checks were carried out by Councillors on a quarterly basis, these checks are reported in the minutes.

**C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these: Y**

The Finance and Management Risk Assessment was reviewed by the Council on 12.5.25. The Council's insurance cover was approved on 12.5.25 with appropriate levels of cover. VAT126 claims are submitted annually; a claim was submitted in May 2025 and a payment of £1360.18 from HMRC was received on 9.6.25.

The Asset Register contains details of the safety checks required for each of the Council's physical assets; the minutes show that checks are carried out on a regular basis. The minutes show that Councillors reviewed the Annual Inspection Report for the play area 12.1.26. Councillors carried out monthly visual checks on the play area and a 3<sup>rd</sup> party provided quarterly Operational Inspections

#### **RECOMMENDATION:**

*It is good practise for the minutes to show that the Council considered whether the level of insurance cover is appropriate and adequate for the Council's needs when approving the renewal payment.*

The Council uses the Asset Register each year to review the appropriate level of insurance for all items before requesting quotes or policy reviews from insurers. This forms part of the agenda item when considering and agreeing the quote for insurance cover. This process ensures that we remain compliant with insurers' requirements and that all council assets are fully and correctly insured.

**ACTION:** To make this process more explicit as part of the annual agenda point - Diarise for agenda for next year.\*

**D. The Precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored and reserves were appropriate: Y** The 25/26 Budget and resulting Precept were approved by the full Council on 6.1.25; the approved Budget and Precept values were recorded in the minutes.

The 25/26 Precept received matches the amount requested from West Northamptonshire Council.

Budget vs Actual Expenditure was reviewed by the Council in July 25, Nov 25 and Feb 26. Funds are held as general, earmarked and ringfenced reserves; the minutes show that the Council approved the levels of reserves held on 7.4.25.

The Council has an appropriate level of reserves.

#### **RECOMMENDATIONS:**

- *I recommend that the details of the agreed Budget be published either in the minutes of the meeting when it is approved (i.e. January) or on the Council's website shortly after.*
- *It is good practice for the purpose/values of the Council's earmarked and ringfenced reserves to be published in the minutes of the meeting when they are approved. Both the recommendations above will enhance the Council's financial transparency*  
*All these details are submitted onto the website on completion of the AGAR process and updated annually.*  
*ACTION: Diarise for next year\*.*

**E. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for: Y** All income was recorded correctly, and VAT was appropriately accounted for.

**F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for: N/A** The council does not use petty cash.

**G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied: Y**  
 The Council's employee has a formal Employment Contract.

The Council is registered as an employer with HMRC, and payroll is managed by an external provider.

The Clerk received the relevant 2025/26 NJC pay increase and backpay in September 2025.

The Council is registered with The Pensions Regulator.

**H. Asset and investments registers were complete and accurate and properly maintained: Y**

The Asset Register is up to date and properly maintained, it was approved on 13.4.26. The Council's insurance schedule provides adequate cover for the Council's assets.

**I. Periodic bank account reconciliations were properly carried out during the year: Y**

The year-end Bank Reconciliation accurately reconciles the Council's bank accounts; there were no unrepresented payments.

Bank reconciliations are prepared on a monthly basis and signed by a Councillor.

**RECOMMENDATION:**

- *The format of the monthly bank reconciliations is excellent; I recommend that the Council considers including the summary page of each reconciliation as an appendix in the relevant minutes (it is not necessary to include the wet signatures, just the financial information).*

*ACTION: Diarise for minutes for next meeting\*.*

**J. Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cashbook, supported by an adequate audit trail from underlying records and where appropriate, debtors and creditors were properly recorded: Y**

The Accounts were prepared on a 'receipts and payments' basis which is correct. The cash book reconciles with the bank statements, invoices are kept, and the list of payments considered for approval at each meeting provides an adequate audit trail.

**K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt: N/A** The Parish Council were not exempt from an external audit in 2024/25.

**L. The authority publishes information on a website/web page, up to date at the time of the internal audit in accordance with the relevant legislation: Y**

The Council publishes all required information on a website in accordance with the relevant legislation.

**RECOMMENDATION:**

- *The Council's website must include a link to the Councillors' Register of Interests published on WNC's website<sup>1</sup>.*

A link to the Councillors' Register of Interests on the WNC website had previously been published on our website; however, following the elections, the link ceased to function because the information on WNC's website had not been updated and the URL no longer directed to the correct page. Requests for an updated link from the Elections Team had been sought for some time. As no update had been provided, I was not aware that the link had since been restored. The required link has now been added to our website.\*

**M. In the year covered by this AGAR, the authority correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations: Y**

The Notice of the Period for the Exercise of Public Rights published on the website correctly identified a 30-working day period and the published date of announcement was more than 1 day before the commencement date.

The dates of the Period for the Exercise of Public Rights in relation to the 2024/25 AGAR were published in the minutes.

**N. The authority has complied with the publication requirements for the 2024/25 AGAR: Y**

The Council met the publication requirements in relation to the prior year's AGAR

**RECOMMENDATION:**

- *It is good practise for the minutes to record when the Councillors review the External Auditor's Report and any recommendations.*

[New recommendation from last year.](#)

**ACTION:** [Diarise for agenda on receipt of External auditor's report.](#)\*

**O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance: Y**

The Council's website and email addresses are hosted on a .gov.uk domain.

The Council has implemented the required documents: IT Policy, Data Protection Policy, Privacy Notice, Data Map and Website Accessibility Statement.

The Council is registered with the Information Commissioner's Office.

**RECOMMENDATION:**

- *The Council must adopt and publish the Model Publication Scheme provided by the ICO<sup>2</sup>*

[The Council publishes a Freedom of Information policy which includes all the information requested from the ICO website. In addition a copy of Model Publication Scheme provided by the ICO added to June agenda for agreement.](#)\*

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**O. Trust funds (including charitable) – the Council met its responsibilities as a trustee: N/A** Not Applicable.

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<sup>1</sup> Localism Act 2011 s29. This duty can be met via a link on the Council's website directing users to <https://westnorthants.moderngov.co.uk/mgParishCouncilDetails.aspx?ID=180&LS=3>

<sup>2</sup> <https://ico.org.uk/for-organisations/foi/publication-schemes-a-guide/#1>

It is my opinion that the records and procedures in place for the Council provide a good standard of control. This report should be taken to the next meeting of the Council to inform Councillors of the findings and recommendations of the Internal Audit.

Yours sincerely,

Helen du Bois, CiLCA  
Internal Auditor to the Council [h.dubois@btinternet.com](mailto:h.dubois@btinternet.com)

\* Responses to the Internal Auditor Report as agreed at the Blisworth Parish Council meeting, Minute Point BPC/56/2026 (a) noted in blue.

The figures submitted in the Annual Governance and Accountability Return are:

	<b>Year ending 31 March 2025</b>	<b>Year ending 31 March 2026</b>
1. Balances brought forward	79,811	93,616
2. Annual precept	45,570	45,495
3. Total other receipts	6,195	41,727
4. Staff costs	13,054	14,133
5. Loan interest/capital repayments	0	0
6. Total other payments	24,905	37754
7. Balances carried forward	93,616	128951
8. Total cash and investments	93,616	128,951
9. Total fixed assets and long-term assets	124,618	132,202
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 Practitioner’s 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>.