

Annual Internal Audit Report 2025/26

* SEE REPORT *

BRINGTON PARISH COUNCIL

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During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.		✓	
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		✓	
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.		✓	
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			NIA
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.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.		✓	
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken **28.05.26** INTERNAL AUDIT Name of person who carried out the internal audit **FIONA YOUNG**

Signature of person who carried out the internal audit

SIGNED.....

Date **28.05.26**

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Please see report.

Internal Audit Report

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

Name of council:	Brington Parish Council		
Name of Internal Auditor:	Fiona Young	Date of report:	28.05.2026
Year ending:	31 March 2026	Date audit carried out:	April & May 2026 plus telephone meeting May 28th 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.

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 have carried out a thorough review of all the documents provided by the Clerk, Ms Rachael Ball, I would like to thank Ms Ball for her help with the audit.

It is clear that the last financial year has been an unsettled one for the parish council.

The previous Clerk left her post in late 2025 and when Ms Ball took over the council had no access to their bank accounts for several weeks, this left the council very vulnerable. The minutes show that the outgoing Clerk left her post after a notice period, it should therefore have been possible to forward plan for her departure and make sure that there was business continuity. It is unacceptable for a council not to be able to pay staffing costs and other obligations.

There is some confusion with the minutes, certainly with the minutes of meetings from the first 8 months of the year. The Election of Chairman should always be the first item on the agenda of the Annual Parish Council meeting, this was not the case and this had been mentioned in previous audits.

There are several sets of 'revised minutes', it is not clear why the minutes were amended or what the amendments were. I could not see where the minutes to the October meeting had been approved. The minutes of ordinary meetings are approved at the next available meeting with any amendments discussed and agreed and then minuted.

I do not fully understand whether there are Committees or Sub Committees and how often these meet, there does not appear to be a clear understanding of the difference between a Committee or Sub Committee and a Working Party. There is mention in the minutes of an 'HR Committee' but there are no minutes to indicate such a Committee has met.

I recommend that the council structure is discussed and clearly minuted as soon as possible to minimise the risk of the council acting outside its powers.

I understand that there is concern and some confusion surrounding a lease for the Reading Room, it appears that the lease was signed by councillors without first obtaining legal advice, it is possible that this has placed a financial burden on the council that was not fully understood at the time.

I advise the council to invest in some training for all councillors, Code of Conduct, being a good employer and council finance training would all be beneficial.

The outgoing Clerk accrued substantial over time payments. The council should ensure that number of hours that the Clerk is contracted to work is commensurate with the workload. If the Clerk is regularly working over her contracted hours then this needs addressing. Councillors should be aware that substantial email communication between meetings should be avoided and will add to the Clerks workload.

I have ticked No to Internal Control Objective B, the council left itself unable to function when the Clerk left, I understand that there was no access to the bank accounts and therefore no payments could be made. There is no evidence of internal controls and there are duplicate payments listed in the cash book and on the bank statement. I also understand a payment was made in error with regard to the Reading Room and this cannot be returned.

I have ticked No to Internal Control Objective C because the council failed to manage its business continuity strategy which was a significant risk to the council.

I have ticked No to Internal Control Objective D because there has been no in depth budget management and reporting. The council must monitor the budget and report that this has been done, council must also monitor the level of reserve funds and make sure that it does not drop below an acceptable level. It is expected that the council should maintain its 'free reserves' (funds that are not earmarked for projects) at a level of at least 6 months average expenditure. The council has committed to projects that it may not now have the funds to complete due to inadequate budget management.

Finally I have ticked No to Internal Control Objective J because although the accounts records have been kept, duplicate payments have been made in error. There does not appear to have been any internal controls or payments checks taking place.

Since Ms Ball has been employed by the council some significant improvements have already been made and I am confident that steps have been taken to improve governance and accountability. The Clerk will require the cooperation of full council in order to make the improvements that are needed.

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.

Yours sincerely,



Fiona Young
Internal Auditor to the Council, Ncalc IAS
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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	35837	33198
2. Annual precept	23210	23791
3. Total other receipts	16963	11565
4. Staff costs	7642	11312
5. Loan interest/capital repayments	0	0
6. Total other payments	35170	39014
7. Balances carried forward	33198	18228
8. Total cash and investments	33198	18228
9. Total fixed assets and long-term assets	50353	50485
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*. 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

<https://northantscalc.gov.uk/practitioners-guide>