BOUGHTON PARISH COUNCIL
Annual Internal Audit Report
(as required by section 151 of the Local Government Act 1972)
Financial Year to 31st March 2026

I have in the (virtual) presence of Mrs Jo Lloyd (Parish Clerk), inspected the parish council documents as appropriate, and line with, the scope of the audit requested.
Jo also acts as the RFO for the council.
Cllr. Neil Matthew is presently Chairperson of the Council.
I would like to thank the Clerk for providing me with all the information required to carry out this audit.

PREVIOUS AUDITOR REPORTS

Internal Auditor: No recommendations made.
External Auditor: N/A

ANNUAL PRECEPT & BUDGETARY PROCESS

A precept of £7,993 was approved (the Council meeting of 7th January 2025 refers).
There were no significant unexplained variances in the budget.
Explanations have been provided for all minor variances.
The budgetary process is outlined in the Financial Regulations, Item 4.
A draft budget for 2026/27 has been prepared.

BOOK KEEPING / TO INCLUDE END OF YEAR PROCEDURES

The bank is reconciled and reported on a monthly basis.
The cashbook is well presented and monitored monthly.
Regular financial reporting is made by the Clerk at each meeting accompanied by the “Budget Planner” document.
The Council has certified itself exempt from a limited assurance review, met the exemption criteria and made the correct declaration.
Banking is with Barclays and Lloyds (two accounts each for Council and Fen Committee).
End of Year Bank Reconciliations (for Council and Fen Committee) have been correctly prepared and inspected.
No petty cash is transacted.

ACCOUNTING & INTERNAL CONTROLS

(To include regular review of key policies)
Receipts & Payments is used as the basis for accounting.

Risk Assessment Policy – reviewed November 2025 and
must be reviewed annually.
Financial Regulations – reviewed November 2025.
Standing Orders – reviewed November 2025.

Boughton Parish Council and Boughton Fen Committee are treated as separate entities and have separate bank accounts and finances.
This accords with best practise.
A combined End of Year Bank Reconciliation is submitted to the External Auditor.
The Fen is funded by the Rural Payments Agency and these funds ring fenced for the Fen use.
Internal monitoring takes place at each meeting of the Fen Committee (which is attended by the Parish Clerk).

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.
Payslips have been submitted for inspection.
PAYE and NIC have been self administered (using HMRC Basic Tools).

VAT has been properly applied.
The latest Return covers the period 01/04/2024 to 31/03/2025.

GOVERNANCE PROCEDURES
(To include Salaries & Terms of Employment)
The Council meets on the fourth Tuesday of odd numbered months
(the APM being held in May).

Council policies include:

Code of Conduct, General Data Protection, Complaints. Health & Safety, Publication Scheme, Biodiversity, Grants & Donations and Dignity At Work.
Perhaps a Safeguarding policy should be adopted?

The Council has entered into a Boughton Fen Countryside Stewardship Agreement.
Cllr. Sue Pogmore is presently Fen Committee Chair.

NPTS and NALC provide training for staff and councillors.

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

1. An IT policy was adopted in September 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.

The Clerk has undertaken Assertion 10 training (with NPTS).

Members should be encouraged to attend training on data protection and digital governance (if they have not already done so).

INSPECTION OF ASSETS REGISTER & INSURANCE REQUIREMENTS

The council's assets include:

SAM2 speed sign;
Boughton Village Green;
2 X Village signs;
Wishing well;
2 X ride on mowers;
marquee;
miscellaneous other.

Fen Committee (a sub committee of the Council) holds assets:
Boughton Fen (common land);
9 X Bench seats;
miscellaneous strimmers & hedge cutters.

I have inspected the council's Assets Register which is well presented and sub divided between the Council and the Boughton Fen Committee.
Combined assets are estimated at £65,373.
I would suggest that values are reviewed periodically to ensure that adequate levels of insurance remain in place.

Insurance provider is Clear Councils (Ecclesiastical).
Policy due for renewal on 1st June 2026, quotes being sought.

CONCLUSIONS & ANY RECOMMENDATIONS
I would make no formal recommendations at this time.

This council is reaching good standards in both its governance and accounting procedures and the Clerk is very efficient.
Kindly note comments in italics.

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

Accordingly, I have duly signed and completed the relevant section of the Annual Governance and Accountability Return (Form 2) 2025/26.

ROBIN GOREHAM
(Internal Auditor) April 2026