

9 Smithfield  
North Thoresby  
DN36 5RU  
9<sup>th</sup> May 2026

Councillor Shaw  
Chair of Ashby-cum-Fenby Parish Council

Dear Councillor Shaw,

**Re: Internal Audit 2025-26**

Thank you for inviting me to conduct the council's Internal Audit for 2025-26.

The checklist on the following pages shows the items that have been considered. In summary, I have no issues to raise.

The council continues to be managed by a knowledgeable and diligent Clerk and all affairs are in order.

Finally, I would like to offer my thanks to Tanya for the preparation of an excellent set of records to support the audit.

Yours Sincerely,

*Tony Shaw*

## Internal Audit Report for 2025-26

Council Information	
Parish Council	Ashby-cum-Fenby
Website	www.ashbycumfenbypc.com
Chair	John Shaw
Clerk/RFO	Tanya Kuzemczak
Clerk's Email	<a href="mailto:clerk@ashbycumfenbypc.com">clerk@ashbycumfenbypc.com</a>

Key Documents		
	Y/N	Notes
Standing Orders	Y	Adopted 2025, tailored as required
Financial Regulations	Y	Reviewed May 2025, tailored as required
Code of Conduct	Y	NELC Code of Conduct adopted
Complaints Procedure	Y	Adopted Oct 2024, was due for review May 2025
Publication Scheme	Y	Adopted 2024
Data Protection	Y	Adopted May 2025
Risk Management	Y	Reviewed May 2025
IT Policy	Y	Adopted March 2026
Committee Terms of Reference	Y	Adopted Jun 2024, was due for review May 2025
Contact Details Online	Y	All contact via the Clerk
Council Owned Email Account	Y	

Transparency		
	Y/N	Notes
Agendas published (with 3 clear days' notice)	Y	
Minutes published (within 1 month)	Y	
Asset Register published (by 1 Jul)	Y	
Internal Audit Report published (by 1 Jul)	Y	
Annual Governance Statement published (by 1 Jul)	Y	
End of Year Accounts published (by 1 Jul)	Y	
Explanation of Variances (by 1 Jul)	Y	

Bank Reconciliation published (by 1 Jul)	Y	
Certificate of Exemption published (by 1 Jul)	Y	
Past 5 Years Annual Returns published online	Y	
External Audit Report published (by 30 Sept)	N/A	Council is exempt

<b>Accounts and Banking</b>		
	Y/N	Notes
Accounts accurate and balance	Y	Finance Workbook uses Payments and Receipts
VAT recorded	Y	Evidenced in Finance Workbook
VAT reclaimed	Y	2024-25 reclaimed
S137 recorded	N/A	No S137 payments made in year
All payments approved	Y	Schedule of Payments presented each month and minuted
Payments in accordance with Financial Regulations	Y	Council has General Power of Competence
Bank Reconciliations produced and variances explained	Y	Bank reconciliation presented quarterly
Internal Controls in place	Y	
Bank Mandate up to date	Y	

<b>Budgeting</b>		
	Y/N	Notes
Annual Budget 2026-27 prepared	Y	Approved Nov 2025
Precept 2026-27 approved by full council	Y	Approved Jan 2026
Precept received matches prior year's submission form	Y	
Earmarked Reserves reviewed	N	Council has no reserves. Recommend council establishes reserves to maintain its assets e.g. benches, noticeboards
Regular budget monitoring	Y	Evidenced in Finance Workbook

<b>Petty Cash</b>		
	Y/N	Notes
Cashbook maintained	N/A	No petty cash
Petty Cash spending authorised	N/A	No petty cash
Petty Cash VAT receipts obtained	N/A	No petty cash
Petty Cash reported to Council	N/A	No petty cash

Petty Cash Float reconciled regularly	N/A	No petty cash
Cash stored securely	N/A	No petty cash

<b>Risk Management</b>		
	Y/N	Notes
Appropriate levels of insurance are in place	Y	
Risk Management reviewed annually	Y	Due for review May 2026
Assets inspected for Health & Safety risks e.g. play equipment, defibrillators	Y	Council has few assets (street furniture). These are visually inspected. No records kept of these checks.
Finances reported in line with Financial Regulations	Y	
Any Issues highlighted in the Minutes	N	

<b>Miscellaneous</b>		
	Y/N	Notes
General Power of Competence adopted and correctly renewed	Y	Reconfirmed in the minutes of May 2025
Council paperwork stored securely	Y	No council office. Paperwork is securely locked away at Clerk's home.
Council electronic information stored securely and backed up regularly	Y	Laptop is password protected and backed up regularly

<b>Proper Practice</b>		
	Y/N	Notes
Agendas correctly presented	Y	
Minutes correctly written, approved and signed	Y	
Co-option according to policy	Y	As per standing orders, no separate policy
Declaration of Office signed and retained (Councillors and Chair)	Y	
Members' Register of Interests published online	Y	
Council operating within legal powers	Y	Council has General Power of Competence
Delegation to Officers or Committees documented	Y	Policy adopted May 2025

<b>HR and Payroll</b>		
	<b>Y/N</b>	<b>Notes (applies to all staff)</b>
<b>HR Committee exists</b>	Y	
<b>Job Description up to date</b>	Y	
<b>Contract issued</b>	Y	
<b>Payroll is adequately managed</b>	Y	Clerk uses HMRC Basic Tools. HMRC evidence present.
<b>Payslips Present</b>	Y	
<b>HMRC Summaries Present</b>	Y	End of Year summary from Basic Tools tallies with Payslips
<b>Staff overtime and expenses approved</b>	Y	Approved in the minutes.
<b>Staff increments approved</b>	Y	No contractual increment in salary, linked to an appraisal. National pay award received and minuted.
<b>Annual Leave recorded and approved</b>	Y	
<b>Annual Appraisal undertaken</b>	N	No evidence in minutes of an appraisal. Council has recently appointed a HR Committee
<b>HR Policies exist</b>	Y	Grievance and Disciplinary policies published
<b>Pension provision adequate</b>	N/A	Clerk does not meet threshold for auto-enrolment
<b>Pension administration up to date (Pensions Regulator)</b>	Y	

<b>2025-26 Annual Return (AGAR)</b>		
	<b>Y/N</b>	<b>Notes</b>
<b>Previous year figures correctly stated</b>	Y	
<b>Previous year-end balance brought forward correctly</b>	Y	
<b>Precept correct as per bank statements</b>	Y	
<b>Cash balance matches bank statement on 31 Mar</b>	Y	
<b>Accounts balance matches Cash balance</b>	Y	
<b>Variances explained</b>	Y	Written explanation prepared for the External Auditor
<b>Notice of Public Rights published</b>	Y	Notice of Rights for 2025-26 not yet due, but correctly dated notice has been prepared
<b>Bank Reconciliation completed</b>	Y	
<b>Asset Register equates to prior year value adjusted for additions and disposals</b>	Y	