

# Internal Audit Report

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

Name of council:	Collingtree Parish Council		
Name of Internal Auditor:	Kate Houlihan	Date of report:	09 05 2024
Year ending:	31 March 2024	Date audit carried out:	08 05 2024

*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 Chairman of the Council:

I completed the year-end audit for Collingtree Parish Council on 9 May 2024. I would take this opportunity to thank Amy Holt, the Clerk, for her help and assistance.

To complete the audit, I:

- Reviewed documents supplied by the Clerk, both prior to and following the audit meeting.
- Reviewed information available on <https://collingtreeparishcouncil.gov.uk>
- Completed an in-year audit in November 2023 (see my Interim Report dated 8 December 2023)
- Met with the Clerk on 09 May 2024.

I am happy to confirm that appropriate accounting records have been kept and accounting statements are supported by underlying records. I am satisfied that effective policies and procedures together with systems to manage, monitor and control the Council's business are in place. Based on the evidence provided to me I am satisfied the internal control objectives have been met, and I have completed and signed the Annual Internal Audit Report accordingly.

I would draw the council's attention to the following points:

- The points raised in my interim audit have all been addressed. The new pavilion has been valued and insurance has been amended accordingly. The Chair and Internal Control councillor review copies of all invoices.
- The council introduced a new website in March 2024, the new website is well ordered and easy to navigate. I would congratulate the council on completing this transition within such a tight timescale. However, members' Registers of Interests are not available on the website, the Clerk is aware of this, and this will be updated.
- The council should review expenditure against budget at least on a quarterly basis.

This report is based on the evidence made available to me. 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. Consequently, the report is limited to those matters set out above.

Please do not hesitate to contact me if you have any queries relating to this report.

I wish the council successful 2024-2025.

Yours sincerely,

*K Houlihan*

Ms Kate Houlihan

Internal Auditor to the Council

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

	<b>Year ending 31 March 2023</b>	<b>Year ending 31 March 2024</b>
1. Balances brought forward	93,777	79,099
2. Annual precept	27,000	44,000
3. Total other receipts	9,944	6,736
4. Staff costs	13,686	13,496
5. Loan interest/capital repayments	0	0
6. Total other payments	37,936	38,229
7. Balances carried forward	79,099	78,110
8. Total cash and investments	79,099	78,110
9. Total fixed assets and long-term assets	335,766	335,766
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 (2023)*. 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://www.northantscalc.com/practitioners-guide-2023>.