

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:	29 05 2025
Year ending:	31 March 2025	Date audit carried out:	27 05 2025

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:

I completed the year-end audit for Collingtree Parish Council on 27 May 2025. I would take this opportunity to thank Amy Holt, the Clerk, for her assistance.

To complete the audit, I:

- Reviewed documents supplied by the Clerk.
- Reviewed information available on [Collingtree Parish Council – News and updates from Collingtree Parish Council](#)
- Met with the Clerk on 27 May 2025

Recommendations raised in the previous year's report have been addressed:

The pavilion was revalued and is now insured accurately, eliminating the risk of undervaluation. I recommend conducting periodic valuations to ensure the pavilion remains insured at the correct rate.

Progress against budget is reviewed by members on a regular basis.

Following the elections to Collingtree Parish Council in May 2025, the council should ensure that members' registers of interests are either available on the council's website or that a link to West Northamptonshire Council's website is provided.

The council uses a Lloyds procurement card through Unity Trust Bank, I recommend that a detailed breakdown of the card's expenditure be presented to the council each month, ensuring a clear understanding of the expenses. Payments made with the card should be allocated to the correct cost codes, and VAT should be reclaimed where applicable.

I examined the audit trail for a sample of transactions during the financial year. The audit trail was clear. The year-end bank reconciliation was reviewed and matched to the bank statements. The asset register was reviewed, additions and disposals are clearly recorded.

By reviewing all the information available, I accessed a well-ordered and detailed set of documents and records. Through examining these documents and records, along with further questioning, I tested aspects of the council's internal controls as required for the Internal Audit section of the Annual Return Form 3.

I am satisfied that effective policies and procedures, together with systems to manage, monitor, and control the council's business, are in place. Accordingly, I was able to answer 'yes' to all relevant questions and identify areas that are not applicable to the council.

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.

Yours sincerely,



Kate Houlihan
Internal Auditor to the Council
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The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2024	Year ending 31 March 2025
1. Balances brought forward	79,099	78,110
2. Annual precept	44,000	60,000
3. Total other receipts	6,736	9,450
4. Staff costs	13,496	15,798
5. Loan interest/capital repayments	0	0
6. Total other payments	38,229	50,995
7. Balances carried forward	78,110	80,767
8. Total cash and investments	78,110	80,767
9. Total fixed assets and long-term assets	335,766	337,376
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 (2024)*. 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>.