

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 04 2026
Year ending:	31 March 2026	Date audit carried out:	28 04 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. 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 internal audit for Collingtree Parish Council on 28 April 2026. I would like to thank Amy Holt, the Clerk, for her assistance.

To complete the audit, I:

- Reviewed documents supplied by the Clerk.
- Reviewed information available on the Collingtree Parish Council website.
- Met with the Clerk on 28 April 2026.

There were no actions required following last year's external audit.

Based on my review of the information provided, I found the Council's documents and records to be well ordered and detailed. Through examination of these records and follow-up questions, 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 assertions.

The Council does not declare itself exempt from external audit and no petty cash is held; therefore, these areas were marked as not applicable. In future years, the Council should ensure that the precept figure is clearly minuted.

The following recommendations are made to further support the work of the Council:

- **Asset Register** – The Clerk is aware, but the asset register could be clearer. The date an asset was acquired or disposed of is not clear in all cases (it may be unknown, but this could be recorded as such). I understand the Clerk plans to carry out a detailed review of the asset register in the coming year, which would be helpful.
- **Pavilion** – During the audit, I noted that different users of the Pavilion are charged different hire rates. The Council would benefit from a single schedule of charges to support transparency and fairness. This could include a discounted rate for regular hirers.
- **Investment policy** – Where a council holds funds of over £100,000, it must adopt an investment strategy. This sets out the principles by which the Council holds its funds, with security and liquidity of prime importance and yield being secondary. NcALC and other sector bodies can provide template documents, and Collingtree Parish Council should adopt a policy and then review it on an annual 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.

Yours sincerely,

Kate Houlihan

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

Note: the table below reproduces the summary figures from the AGAR. If any cells are blank in this copy, this indicates the figures were not included in the version provided for this report.

	Year ending 31 March 2025	Year ending 31 March 2026
1. Balances brought forward	78,110	80,767
2. Annual precept	60,000	76,000
3. Total other receipts	9,450	115,954
4. Staff costs	15,798	17,049
5. Loan interest/capital repayments	0	0
6. Total other payments	50,995	89,126
7. Balances carried forward	80,767	166,547
8. Total cash and investments	80,767	166,547
9. Total fixed assets and long-term assets	337,376	342,598
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 – The Practitioner’s Guide*). 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>.