Northants CALC IAS

Internal Audit Report

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

Name of council:	Pattishall Parish Council		
Name of Internal Auditor:	Caroline Holgate	Date of report:	22nd May 2026
Year ending:	31 March 2026	Date audit carried out:	22nd May 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 Chairman of the Council:

I met with Maria Sadler, the Clerk and RFO, and David Keeble, online on 22nd May 2026, to carry out the year end audit of the Council. Prior to meeting I was able to review minutes and other relevant information on the website.

The work completed is identified in the table below. Please note that where points appear in bold, the council is required to take appropriate action.

Area of Work	Observations/Points
Audit – Internal and External	The Internal Audit report was received by the Council at its meeting June, followed by approval of the Annual Governance Statement (Section 1) and the Accounting Statements (Section 2).
AGAR Publication Requirements	The External Auditors Report was received by the Council at the October meeting and the minutes record actions to be taken by the Council on matters raised. All expected documentation has been published on the Council's website.
Adoption of Policies	Standing Orders and Financial Regulations were adopted at the Annual Meeting, and the minutes record that they will be reviewed and amended as required due to the Procurement Act. **However, these amendments do not appear to have been made.**
Accounting Records	Receipts and Payments accounts are kept in good order. The Council bank with Unity Trust Bank and have dual authorisation set up. Scribe accounting package is now in place which provides useful reporting tools giving councillors good financial oversight.

	Bank reconciliations are provided at each meeting.
Asset Register and Insurance	Insurance cover was reviewed in September and the Council have entered into a 3 year agreement with Clear Councils. Public liability and employer liability is included.
Bank reconciliations	Bank reconciliations are carried out monthly and reported to Council.
Budget	A budget process is in place. The budget was approved at the December meeting although the budget figure has not been minuted. The budget for 2026/27 is available on the Council's website, however **the budget figure should be minuted when resolved.**
CIL	The Council is in receipt of CIL monies and these are recorded separately in the financial records. **Regulation 121B of the Community Infrastructure Regulations 2010 requires that the Council publish an Annual CIL Report in any financial year where CIL is received.**
Councillors	Councillor responsibilities are appointed at the Annual Meeting.
Digital and Data Compliance	The Council have Council specific emails in place. An IT Policy was adopted at the November meeting. The Council has a new, Council specific website in place which is accessible and easy to navigate. An up to date Accessibility Statement is published on the website. The Council are registered with the ICO.
Employees	The Council has one employee. Payroll is outsourced, and PAYE and NI payments are up to date and correctly recorded in the accounts system.
Exercise of Public Rights	The correct dates for the Exercise of Public Rights were confirmed at the Full Council meeting in June, and the Exercise of Public Rights document has been published on the Council's website.
Minutes	The minutes are well structured, however the level of narrative detail creates a risk that key actions and decisions may be overlooked. The content of the minutes do not raise any concerns.
Payments	Invoices to be paid are clearly listed for approval at Full Council meetings. There is good financial oversight from councillors.
Precept	The precept was agreed at the Full Council meeting held in December. The precept for 2026/27 is £67,500.
Risk Assessments	The Risk Assessment was reviewed by the Council and approved at the March meeting.
VAT	VAT has been reclaimed.

Having reviewed the information available to me, I have signed the 2025/26 AGAR accordingly.

Yours sincerely,

CHolgate

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

	Year ending 31 March 2025	**Year ending 31 March 2026**
1. Balances brought forward	100,454	84,323
2. Annual precept	63,500	65,500
3. Total other receipts	40,946	38,363
4. Staff costs	5,800	12,492
5. Loan interest/capital repayments	0	0
6. Total other payments	114,777	53,996
7. Balances carried forward	84,323	121,697
8. Total cash and investments	84,323	121,697
9. Total fixed assets and long-term assets	335,125	338,573
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.