

# Internal Audit Report

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

Name of council:	Helmdon Parish Council		
Name of Internal Auditor:	Kate Houlihan	Date of report:	14 April 2026
Year ending:	31 March 2026	Date audit carried out:	14 April 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 audit for Helmdon Parish Council on 14 April 2026. I would take this opportunity to thank Kirsty Buttle, the Clerk, for her assistance.

To complete the audit, I:

- Reviewed documents supplied by the Clerk.
- Reviewed information available on [Helmdon Parish Council – News and updates from Helmdon Parish Council](#)

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 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. I reviewed the Clerk's payslip for January 2026; the correct hourly rate was used, and deductions for Income Tax and Employee NIC were correct. The asset register was reviewed and reconciled, additions and disposals from the asset register were clearly minuted at the Finance Committee meeting.

As part of the audit, evidence was examined to confirm that the Council complies with the requirements of the new **Assertion 10 – Digital and Data Compliance**. I am able to confirm that suitable policies and procedures are in place.

The council received a [qualified audit for the year ending 31 March 2025](#). The council is aware of this and is taking appropriate action. The notice for public rights for the year ending 31 March 2025, was correctly made and displayed on the councils website.

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.

The Council does not declare itself exempt from external audit and no petty cash is held; therefore, these areas were marked as not applicable.

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:

	Year ending 31 March 2025	Year ending 31 March 2026
1. Balances brought forward	42,282	51,643
2. Annual precept	30,000	31,926
3. Total other receipts	2,132	3,941
4. Staff costs	10,944	11,546
5. Loan interest/capital repayments	0	0
6. Total other payments	17,827	18,884
7. Balances carried forward	51,643	57,080
8. Total cash and investments	51,643	57,080
9. Total fixed assets and long-term assets	104,684	104,654
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>.