

**Cockburn-Price & Carter**  
**Business & Finance Consultancy**  
**and Alpaca Breeders**

Heyroyd, Skipton Old Road, Lidgett, Near Colne, Lancashire. BB8 7AD.  
Tel: 07801 468303 E-mail: david@cockburn-price.com

**Report to Members of Laneshaw Bridge Parish Council**  
**Regarding Annual Internal Audit Report 2025/26**

I confirm that I have been appointed by the Parish Council and shall carry out the work in relation to internal controls required by the Council in accordance with proper practices.

I confirm that I:

- am competent and independent of the financial operations of the Council;
- will report to Council in writing after the end of the financial year;
- will demonstrate competence, objectivity and independence, and be free from any actual or perceived conflicts of interest, including those arising from family relationships;
- have no involvement in the financial decision making, management or control of the Council; and
- have not performed any operational duties for the Council, have not initiated or approved accounting transactions, nor directed the activities of any Council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

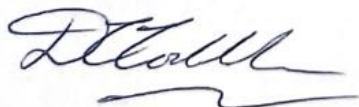
During the financial year ended 31<sup>st</sup> March 2026, I have acted independently and, on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority. The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage for the objectives of internal control. Conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority are summarised in the Annual Internal Audit Report table.

**Explanations for responses marked as 'no', including the implications and action taken or being taken to address any weakness in control identified:**

- None, although note:
  - For the transaction of purchasing MS365 licences via Edge I.T. Services (Voucher #76), the VAT code "Z" was selected but it should have been "S" leading to an immaterial under-recovery of VAT of £116.24. This was likely caused by attaching a statement which did not mention VAT to the transaction, rather than the original invoice which would have stated the VAT treatment;
  - the VAT codes "X", "E" and "Z" are not interchangeable even though they do not lead to VAT being paid or recovered as "X" is outside the scope of VAT entirely, but "E" and "Z" are within the scope but are either not charged/reclaimed or zero-rated. Numerous errors were found in the samples of receipts and purchases tested. Once it is clear as to the VAT code to be applied to specific transactions, then a consistent approach should be adopted in future.

**Explanations for the responses marked as 'not covered':**

- K - Authority did not certify itself as exempt from a limited assurance review in 2024/25



**David Cockburn-Price FCA**  
27<sup>th</sup> May 2026

# Annual Internal Audit Report 2025/26

Laneshaw Bridge Parish Council

ENTER PUBLIC WEBSITE ADDRESS [www.laneshawbridge-pc.gov.uk](http://www.laneshawbridge-pc.gov.uk)

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
<b>P. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

27/05/2026

DD/MM/YYYY

DD/MM/YYYY

DAVID COCKBURN-PRICE FCA/DITOR

Signature of person who carried out the internal audit

 SIGNATURE REQUIRED

Date

27/05/2026

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).