

## Internal Audit Report

(to be read in conjunction with Section 4 of the Annual Return)

Name of council:	Old Parish Council		
Name of Internal Auditor:	Lynn Lavender	Date of report:	24 <sup>th</sup> May
Year ending:	31 March 2017	Date audit carried out:	23 <sup>rd</sup> May

*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 staff and management and not left for internal audit.*

***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 carried out the year-end audit of Old Council on 23<sup>rd</sup> May 2017. I met with the new Parish Clerk, Rosie Warne, who started on 1<sup>st</sup> May 2017.

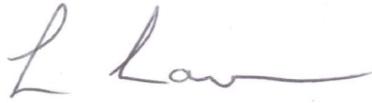
Prior to the visit I reviewed the information available on [www.villageofold.org](http://www.villageofold.org) I was able to access a set of documents and records. By examination of these documents & records plus limited questioning during the visit, I tested aspects of the Council's internal controls as required at Section 4 of the Annual Return and notwithstanding the items noted below, 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 have signed the Return as required.

Noted this visit

- The website is easy to use and informative.
- Documents and policies to be published in line with the Transparency Code requirements by 1<sup>st</sup> July.
- The budget should be approved and amounts minuted prior to setting the precept.
- The valuation of assets in box 9 to be reviewed as items which are donated or gifted to the Council as community assets should be recorded at a value of £1
- Confirmation is required that the Council has fulfilled the requirements for auto enrolment pensions and noted the staging date.
- Council to sign Annual Return at the June meeting.
- Council to monitor Clerks hours to ensure there is capacity to meet the Councils needs.

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. Consequently the report is limited to those matters set out above.

Yours sincerely,



Ms Lynn Lavender  
Internal Auditor to the Council  
[Lynnlavender\\_5@hotmail.com](mailto:Lynnlavender_5@hotmail.com)

The figures submitted in the Annual Return are:

	Year ending 31 March 2016	Year ending 31 March 2017
1. Balances brought forward	10961	12426
2. Annual precept	9115	9700
3. Total other receipts	32934	1993
4. Staff costs	2134	1922
5. Loan interest/capital repayments	-	-
6. Total other payments	38450	10290
7. Balances carried forward	12426	11957
8. Total cash and investments	12426	12391
9. Total fixed assets and long term assets	125229	141639
10. Total borrowings	-	-

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2017)*. It is a guide to the accounting practices to be followed by local councils, and sets out the appropriate standard of financial reporting to be followed. A copy of the guide is available for free download from:

<http://www.northantscalc.com/uploads/practitioners-guide-2017.pdf>

