

# Internal Audit Report

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

Name of council:	Old Parish Council		
Name of Internal Auditor:	Lynn Lavender	Date of report:	27-04-18
Year ending:	31 March 2018	Date audit carried out:	26-04-18

*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 Parish Council on 26<sup>th</sup> April 2018. I would take this opportunity to thank Rosie Warne, the Parish Clerk for her help and assistance.

Prior to the visit I reviewed the information available on [www.villageofold.org](http://www.villageofold.org) I was able to access documents and records. By examination of these documents & records plus further questioning during the visit, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return Part 2..

Noted this visit

- Issues identified in both the internal and external qualified audit report from last year have not been addressed. For example
  - Asset list needs to be reviewed.
  - Minutes should be numbered consecutively
  - Annual return documents 16/17 not on website.
  - Council must answer NO to box 4 on 17/18 Agar
- The Council will be submitting an exemption certificate
- Care to be taken on compliance with GDPR

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  
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The figures stated in the Annual Governance and Accountability Return Part 2 are:

	<b>Year ending 31 March 2017</b>	<b>Year ending 31 March 2018</b>
1. Balances brought forward	12426	11957
2. Annual precept	9700	9900
3. Total other receipts	1993	5746
4. Staff costs	1922	2372
5. Loan interest/capital repayments	-	-
6. Total other payments	10240	8913
7. Balances carried forward	11957	16318
8. Total cash and investments	11957	16318
9. Total fixed assets and long term assets	141639	141813
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>