

## 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:	L Lavender	Date of report:	30-4-19
Year ending:	31 March 2019	Date audit carried out:	24-4-19

*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 review of Old Parish Council on 24<sup>th</sup> April 2019. I would take this opportunity to thank Colin Smart, the Chairman of the Parish Council for his 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. The public rights notice had not been posted at the correct time and therefore for the second year I was required to answer NO to that assertion.

Policies and procedures need to be reviewed and updated to ensure the most recent models are being used and are available on the website.

GDPR policies need to be adopted. (Ncalc templates available)

I am confident that the required actions will be addressed; some actions have already been completed including the production of a policy review timetable.

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 submitted in the Annual Governance and Accountability Return are:

	<b>Year ending 31 March 2018</b>	<b>Year ending 31 March 2019</b>
1. Balances brought forward	11957	16318
2. Annual precept	9900	10100
3. Total other receipts	5746	241
4. Staff costs	2372	2695
5. Loan interest/capital repayments	-	-
6. Total other payments	8913	12054
7. Balances carried forward	16318	11909
8. Total cash and investments	16318	11909
9. Total fixed assets and long-term assets	46873 restated	50168
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 (2019)*. 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://www.northantscalc.com/uploads/practitioners-guide-2019.pdf>