

# Internal Audit Report

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

Name of council:	Creaton Parish Council		
Name of Internal Auditor:	Fiona Young	Date of report:	06.05.2020
Year ending:	31 March 2020	Date audit carried out:	Late April/ Early May 2020 Remotely

*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.*

***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:

During the last week of April and early May 2020 I conducted a remote audit of Creaton Parish Council. With the help of the Clerk and RFO, Mrs Katrina Jones, I have reviewed all the documents on the parish council website, [www.creaton.org.uk](http://www.creaton.org.uk), plus those sent to me remotely by the Clerk.

The website is well maintained and easy to use.

I have reviewed the receipts and payments account, periodic and year end bank reconciliation statements, final year end bank statements and the minutes.

I am satisfied that due processes have been met and that all internal control objectives have been satisfied. The internal audit report from 2019 has been actioned and minuted.

This report is based on the evidence made available to me. It would be incorrect to view internal audit as a detailed inspection of all records and transactions of a council as a way in which to detect error or fraud, particularly given the current circumstances.

Consequently, this report is limited to those matters detailed above.

Yours sincerely,

Miss F Young  
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The figures submitted in the Annual Governance and Accountability Return are:

	<b>Year ending 31 March 2019</b>	<b>Year ending 31 March 2020</b>
1. Balances brought forward	24540	41030
2. Annual precept	21000	21000
3. Total other receipts	11871	2080
4. Staff costs	4296	4914
5. Loan interest/capital repayments	Nil	Nil
6. Total other payments	12085	14922
7. Balances carried forward	41030	44274
8. Total cash and investments	41030	44274
9. Total fixed assets and long-term assets	41667	37692
10. Total borrowings	Nil	Nil

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>