

# 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:	28/04/21
Year ending:	31 March 2021	Date audit carried out:	April (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:

I have conducted a thorough and detailed examination of the parish council website and also the documents sent to me remotely by Katrina Jones, Clerk & RFO. I would like to thank Katrina for her prompt and efficient assistance.

I have reviewed all the minutes, payments and receipts, bank statements, asset register and bank reconciliation statements as well as other documents available on the website.

I am satisfied that due processes have been met and all internal control objectives have been completed.

During the financial year 2020/2021 Creaton Parish Council had a turnover exceeding £25,000 therefore Box L is ticked Not Covered.

The 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. This report is based on the evidence made available to me and consequently the report is limited to those matters set out above.

Yours sincerely,



Fiona Young  
Ncalc Internal Audit Service

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

	<b>Year ending 31 March 2020</b>	<b>Year ending 31 March 2021</b>
1. Balances brought forward	41030	44274
2. Annual precept	21000	21000
3. Total other receipts	2080	9024
4. Staff costs	4914	5815
5. Loan interest/capital repayments	0	0
6. Total other payments	14922	39471
7. Balances carried forward	44274	29012
8. Total cash and investments	44274	29012
9. Total fixed assets and long-term assets	37692	42299
10. Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2020)*. 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-2020-2.pdf>