

Internal Audit Report

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

Name of council:	Spratton Parish Council		
Name of Internal Auditor:	Mr D J Linnell MILCM	Date of report:	26 May 2017
Year ending:	31 March 2017	Date audit carried out:	26 May 2017

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.

Mrs E Gibson, Clerk to Spratton Parish Council,
14 The Scarplands
Duston
Northampton NN5 6EY

Dear Mrs Gibson,

I write further to your audit for the Financial Year 2015/16 which I carried out and as you are aware no issues have been disclosed:

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.

Please note that you should arrange to review early in the new Council Year your Internal Audit and Controls Procedures and your Risk Assessment.

Yours sincerely,

David J Linnell

Mr D J Linnell MILCM
Internal Auditor to the Council
01604-469962
dvd.lnnl2@gmail.com

The figures submitted in the Annual Return are:

	Year ending 31 March 2016	Year ending 31 March 2017
1. Balances brought forward	49027	54577
2. Annual precept	39000	39000
3. Total other receipts	7767	6376
4. Staff costs	11078	8747
5. Loan interest/capital repayments	NIL	NIL
6. Total other payments	30139	29626
7. Balances carried forward	54577	61580
8. Total cash and investments	54577	61580
9. Total fixed assets and long term assets	66643	65960
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 (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>