

Internal Audit Report

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

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|---------------------------|-------------------------|-------------------------|--------|
| Name of council: | Spratton Parish Council | | |
| Name of Internal Auditor: | L Lavender | Date of report: | 2-5-19 |
| Year ending: | 31 March 2019 | Date audit carried out: | 2-5-19 |

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 Spratton Parish Council on 2nd May 2019. I would take this opportunity to thank Emma Gibson, the Parish Clerk for her help and assistance.

Prior to the visit I reviewed the information available on www.spratton.org.uk I was able to access a well ordered and detailed set of 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 and notwithstanding the items noted below, I am satisfied that effective policies and procedures together with systems to manage, monitor and control the Council's business are in place. Accordingly, I was able to answer 'yes' to all relevant questions and have signed the Return as required.

Noted this visit

- The Council needs to actively recruit new Councillors

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,



Lynn Lavender
Internal Auditor to the Council
Lynnlavender_5@hotmail.com

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

| | Year ending 31 March 2018 | Year ending 31 March 2019 |
|--|------------------------------|------------------------------|
| 1. Balances brought forward | 61580 | 62793 |
| 2. Annual precept | 39000 | 41000 |
| 3. Total other receipts | 9176 | 43873 |
| 4. Staff costs | 9619 | 9936 |
| 5. Loan interest/capital repayments | - | - |
| 6. Total other payments | 37344 | 26545 |
| 7. Balances carried forward | 62793 | 111185 |
| 8. Total cash and investments | 62793 | 111185 |
| 9. Total fixed assets and long-term assets | 65960 | 62348 |
| 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>