

Internal Audit Report

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

Name of council:	Long Buckby Parish Council		
Name of Internal Auditor:	Claire Tilley	Date of report:	06-06-2019
Year ending:	31 March 2019	Date audit carried out:	05-06-2019

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 met with the Clerk, Sue Porter on 5th June 2019 and thank her for her assistance and hospitality. Prior to this I had examined documents available on the council's website.

Upon examination of bookkeeping, due process, risk management, budget, payroll, asset control and other operating procedures, it is very clear that every effort is made to ensure the Council acts lawfully, transparently and in accordance with proper practices. The Clerk is obviously very experienced and efficient.

Having tested all the objectives as set out in the Internal Audit Section of the AGAR, through examination of the evidence and discussions with the Clerk, I am satisfied that the council has met the requirement and I have signed off the AGAR.

I would like to make the following recommendations to Council

- A Budget should first be set, which then determines the precept to be requested, and a minute to this effect should be made.
- Internal Control is carried out regularly, it would be even better to minute when this occurs.
- With regards to monies paid to other organisations within the Parish, these should be listed as Grants, rather than precepts. May I suggest the adoption of a Grants Awarding Policy to ensure future applicants are aware of this practice

Cont.

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 Claire Tilley
Internal Auditor to the Council
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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	51408	129,867
2. Annual precept	84,550	101,610
3. Total other receipts	99,441	29,256
4. Staff costs	13,552	14,622
5. Loan interest/capital repayments	0	0
6. Total other payments	91,980	104,948
7. Balances carried forward	129,867	141,163
8. Total cash and investments	129,867	141,163
9. Total fixed assets and long-term assets	153,430	154,030
10. Total borrowings	0	

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>