

Internal Audit Report

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

Name of council:	Scaldwell Parish Council		
Name of Internal Auditor:	Lynn Lavender	Date of report:	05-07-20
Year ending:	31 March 2020	Date audit carried out:	30-06-20

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. 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 below.

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:

This report must be forwarded to PKF Littlejohn with the Annual Return.

I undertook the year-end audit review of Scaldwell Parish Council between 1st April and 30th June 2020. Throughout this time no information relating to 19/20 was available on www.scaldwellvillage.org/council. I have been informed that there has been an issue with the website during 19/20 and that the Parish Council is looking at other providers. The asset list, box 9, has not been updated to reflect 19/20 purchases

I was unable to access the transparency code documents, AGAR and public rights documents for 18/19.

Last year I noted the following which has not been addressed

- The Council would benefit from a website upgrade

I further note that a new clerk has been appointed start date 1st July 2020. I recommend that the replacement of the website is considered an urgent priority, followed by a review of all policies and procedures.

Yours sincerely,



Ms L 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 2019	Year ending 31 March 2020
1. Balances brought forward	27850	29208
2. Annual precept	12826	13081
3. Total other receipts	759	1612
4. Staff costs	4038	3531
5. Loan interest/capital repayments	-	-
6. Total other payments	8189	22675
7. Balances carried forward	29208	17695
8. Total cash and investments	29208	17695
9. Total fixed assets and long-term assets	94579	94579
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>