

Annual Internal Audit Report

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

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|---------------------------|---------------|-------------------------|----------|
| Name of council: | Glaphorn | Parish Council | |
| Name of Internal Auditor: | Peter Quincey | Date of report: | 04-06-13 |
| Year ending: | 31 March 2013 | Date audit carried out: | 03-06-13 |

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 and Clerk of the Council:

Dear Mrs Morrison,

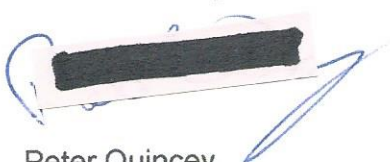
Thank you for the hospitality shown during my visit to audit Glaphorn Parish Council. The following is my report.

The administration books have been extremely well kept and the finance statement is accurate and well presented.

The question was raised about holiday and maternity pay allowances relating to the Clerk's salary. This is down to the Parish Council as to how it operates this. My own opinion, in respect of part-time employees, is that the law states how these are treated and the Parish Council should earmark certain of its reserves for any extra emoluments should the situation arise from the need of temporary replacement staff.

I have nothing further to add and in conclusion I wish the Councillors and new Clerk a successful 2013/14.

Yours sincerely,



Peter Quincey,
Internal Auditor to the Council,
01536 461189.
Peterandroseq@aol.com

The figures submitted in the Annual Return are:

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| 1. Balances brought forward | £7,197 | £6,582 |
| 2. Annual precept | £6,500 | £7,800 |
| 3. Total other receipts | £119 | £195 |
| 4. Staff costs | £1,250 | £1,296 |
| 5. Loan interest/capital repayments | £3,149 | £3,149 |
| 6. Total other payments | £2,835 | £1,653 |
| 7. Balances carried forward | £6,582 | £8,479 |
| 8. Total cash and investments | £6,582 | £8,479 |
| 9. Total fixed assets and long term assets | £10,304 | £10,804 |
| 10. Total borrowings | £15,743 | £12,595 |

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Local Councils – A Practitioners' Guide (England) (2010)*. 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.gov.uk/?p=253>