

# Internal Audit Report

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

Name of council:	Glaphorn Parish Council		
Name of Internal Auditor:	J Hodgson	Date of report:	10 <sup>th</sup> May 2017
Year ending:	31 March 2017	Date audit carried out:	10 <sup>th</sup> 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.***

## **To the Chairman of the Council:**

I would like to commend Alan on the quality of the Council's website. The grants from the Transparency Fund have clearly been well spent and Alan has a clear grasp of the requirements of the Transparency Code.

I examined the book keeping, due process, risk assessment, asset control, bank reconciliations and year end processes. Over all I found everything to be satisfactory.

I note that the Council has a risk assessment policy. Having is policy is not the same undertaking a risk assessment. In each financial year, the council should at least once, and more frequently if circumstances require it, undertake a risk assessment and ensure the Minutes record that the assessment has taken place.

I would like to thank Alan for his assistance during the audit.

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,

J Hodgson

Ms Jenny Hodgson MCLM  
Internal Auditor to the Council  
01933 461868

jennyhodgson@msn.com

The figures submitted in the Annual Return are:

	<b>Year ending 31 March 2016</b>	<b>Year ending 31 March 2017</b>
1. Balances brought forward	13633	9705
2. Annual precept	7800	7800
3. Total other receipts	2173	7793
4. Staff costs	2540	2683
5. Loan interest/capital repayments	3149	3149
6. Total other payments	8214	11085
7. Balances carried forward	9705	8381
8. Total cash and investments	9705	8381
9. Total fixed assets and long term assets	15175	15175
10. Total borrowings	3149	0

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>