

# Internal Audit Report

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

Name of council:	Glaphorn Parish Council		
Name of Internal Auditor:	J Hodgson	Date of report:	15/05/18
Year ending:	31 March 2018	Date audit carried out:	14/05/18

*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:**

It is always a pleasure to audit the accounts maintained by Alan as he is meticulous in the procedures and record keeping.

Prior to meeting with Alan, I took the opportunity to examine the Council records available on the website to familiarise myself with the processes and procedures. This was followed up by examining records and detailed discussions with Alan.

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

There were a couple of issues that were identified including the visibility of 2018 records on the website.

I would also like to comment, having read the council's Minutes, that in contentious planning cases were the parish council has resolved to object and the planning case officer is recommending to approve, a difference can be made by a representative of the council speaking at the Development Control Committee Meeting. Not always, but it can. The Council is then able to demonstrate to the electorate that it has taken all possible action.

I tested all of the objectives of Internal Controls set out in the Internal Audit Report, part of the Annual Governance and Accountability Return (AGAR). I am satisfied that in all significant respects, the internal control objectives have been achieved by the Council throughout the audit year. Accordingly, I have completed and signed off the Annual Return (AGAR) as required

I would like to thank Alan for his assistance during my visit.

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 PSLCC  
Internal Auditor to the Council  
01933 461868  
jennyhodgson@msn.com

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

	<b>Year ending 31 March 2017</b>	<b>Year ending 31 March 2018</b>
1. Balances brought forward	9705	8381
2. Annual precept	7800	9300
3. Total other receipts	7793	13147
4. Staff costs	2683	3174
5. Loan interest/capital repayments	3149	0
6. Total other payments	11085	21645
7. Balances carried forward	8381	6009
8. Total cash and investments	8381	6009
9. Total fixed assets and long term assets	15175	11440
10. Total borrowings	0	3000

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>