Northants CALC IAS

Internal Audit Report

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

Name of council:	Creaton Parish Council		
Name of Internal Auditor:	Fiona Young	Date of report:	5th May 2022
Year ending:	31 March 2022	Date audit carried out:	Remote

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.

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 have conducted a thorough review of the documents on the parish council website plus those supplied by the Clerk, Ms Katrina Jones, I would like to thank Ms Jones for her prompt and efficient help with the audit.

I have reviewed all the payments, receipts, minutes, bank statements and bank reconciliation statements, the asset register and other documents available on the website and from the Clerk.

I am satisfied that all internal control objectives have been met.

When the budget and precept are discussed and approved it would be best practice to minute the decisions in two separate minute references, the budget approval first followed by the precept.

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 above.

Yours sincerely,

Miss Fiona Young

Ncalc Internal Audit Service
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Email – Fyoungauditservice@gmail.com

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

	Year ending 31 March 2021	**Year ending 31 March 2022**
1. Balances brought forward	44274	29012
2. Annual precept	21000	23520
3. Total other receipts	9024	4701
4. Staff costs	5815	4025
5. Loan interest/capital repayments	0	0
6. Total other payments	39471	18741
7. Balances carried forward	29012	34467
8. Total cash and investments	29012	34467
9. Total fixed assets and long-term assets	42299	42299
10. Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2020)*. 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-2020-2.pdf