

Internal Audit Report

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

Name of council:	Everdon Parish Council		
Name of Internal Auditor:	J Goodger	Date of report:	26 April 2018
Year ending:	31 March 2018	Date audit carried out:	26 April 2018

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:

At the end of my visit I was able to sign Section 4 of the Annual Return. For your information I attach a copy of my audit trail with comments. I examined evidence on the Parish Council website as well as filed hardcopy.

On my random transaction check there was an instance of a payments made but no corresponding record in the minutes (Computer Doctor for £210.00 in June 17). It is the responsibility of Councillors to check all payments are approved and that this is correctly reported in the minutes in accordance with Financial Regulations 4.1. This payment should be retrospectively minuted as approved.

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.

I would like to thank your Clerk for making all the information available and her help and hospitality during the visit.

Yours sincerely,

Jim Goodger

Jim Goodger BSc CEng FIET CDipAF
Internal Auditor to the Council
01788 822723
cjgoodger@theiet.org

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

	Year ending 31 March 2017	Year ending 31 Marh 2018
1. Balances brought forward	13324	15169
2. Annual precept	12173	12116
3. Total other receipts	1379	1649
4. Staff costs	5168	6503
5. Loan interest/capital repayments	0	0
6. Total other payments	6539	6935
7. Balances carried forward	15169	15495
8. Total cash and investments	15097	15495
9. Total fixed assets and long term assets	22263	22418
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 (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>