

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:	Gill Wells	Date of report:	8 th April 2022
Year ending:	31 March 2022	Date audit carried out:	8 th April 2022

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. 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 below.

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 take this opportunity to thank your Clerk, Ruth Scott, for forwarding all of the additional requested 'Year End' documents to me allowing me to carry out a thorough inspection of the records as well as meeting with me to run through my checklist of queries and questions.

I note Ruth is relatively new to the Council and took over from an experienced Clerk in September 2021. I am also pleased to note that Ruth is undertaking her CiLCA training and I wish her well with this. Everdon Parish Council should be reassured that it is evident that Ruth understands the role of Clerk and Responsible Financial Officer and has already grasped the lawful practices and, in my opinion, is an asset to the Council already – well done Ruth.

There were a few very minor points that arose during my inspection of all council records pertaining to the period being audited which I would draw to your attention:-

- GPoC – the Council will cease to hold this after the Annual General Meeting in May 2022;
- Many of the policies and procedures on the website allude to their original adoption / approval date e.g. 2016 and I feel it would be good practice to note on the document their review and re-adoption date also in order that members of the public can see that they are still in operation and relevant. Moreover, when new model policies are produced by the relevant agencies the Council should consider these for approval e.g. the Code of Conduct should mirror that produced by West Northants Council and the Council should also ensure the Financial Regulations are aligned to the most recent model regulations published by NALC, ideally, & personalised where statutory regulations allow;

- It was difficult to locate some documents on the website – a few were not under the relevant heading / or always chronologically ordered but I am aware that the website is relatively new to the Council and, therefore, that when setting up a website it can take some time to understand how to load things up and place them – it all seems to be working well now however.

Once again, I would like to take this opportunity to congratulate Everdon Parish Council, and the Clerk, for operating a well managed Council both financially and in terms of governance and I very much look forward to auditing Everdon Parish Council in 2023.

Yours sincerely,

A handwritten signature in blue ink, appearing to be 'G Wells', with a stylized flourish at the end.

Mrs G Wells
Internal Auditor to the Council
Thewellsclan1@googlemail.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	16483	16851
2. Annual precept	13948	14087
3. Total other receipts	792	383
4. Staff costs	5903	5565
5. Loan interest/capital repayments	0	0
6. Total other payments	8469	10565
7. Balances carried forward	16851	15190
8. Total cash and investments	16851	15190
9. Total fixed assets and long-term assets	32950	25039
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>