

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:	16 th April 2024
Year ending:	31 March 2024	Date audit carried out:	16 th April 2024

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:

Following discussion with Ruth Scott, Clerk & RFO to the Council, and by mutual agreement, I carried out the audit remotely, by means of e-mail followed by a virtual meeting on an online platform. I would like to thank Ruth for her co-operation and assistance, receiving the year-end data in good time has been very helpful to me in delivering the audit.

I firstly examined the publicly available information displayed on the council's website including the council's policies, procedures, agendas, minutes, financial and other records.

I examined the council's arrangements for the management and control of its business in the areas of bookkeeping, due process (ie compliance with the 'proper practices' as set out in the Practitioners' Guide), risk management, budget setting and monitoring, payroll, asset register, bank reconciliations, internal control and year-end procedures including the display of information including the exercise of public rights.

I noted and mentioned a couple of areas for the Council to be mindful, namely:-

- Specific reporting in the minutes of the budget approval prior to the precept demand being agreed;
- Section 6.20 of the Financial Regulations states that '*Personal credit or debit cards of members of staff shall not be used under any circumstances*'.
- Section 7.4 of the Financial Regulations states that '*each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:*
a) by any councillor who can demonstrate a need to know;
b) by the internal auditor;
c) by the external auditor; or
d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.

The Council, together with, and supported by its diligent and competent Clerk, has continued to demonstrate and deliver consistently good standards of governance and management throughout the year. I am pleased to be able to report that having tested all the aspects of the council's internal controls that I am required to consider, & based on the information made available to me, I am satisfied that in all significant respects the internal control objectives were achieved throughout the financial year to a standard adequate to meet the Council's needs. Accordingly, I have completed and signed off the Annual Internal Audit Report as required.

Yours sincerely,



Mrs G Wells
Internal Auditor to the Council
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The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2023	Year ending 31 March 2024
1. Balances brought forward	15190	15981
2. Annual precept	14228	14228
3. Total other receipts	3179	1526
4. Staff costs	5214	5376
5. Loan interest/capital repayments	0	0
6. Total other payments	11402	6627
7. Balances carried forward	15981	19731
8. Total cash and investments	15981	19731
9. Total fixed assets and long-term assets	24539	24539
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 (2023)*. 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/practitioners-guide>