

Internal Audit Report

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

Name of council:	Great Oxenden Parish Council		
Name of Internal Auditor:	J Hodgson	Date of report:	12/05/18
Year ending:	31 March 2018	Date audit carried out:	11/05/18

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:

Prior to meeting with Peter, 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 Peter.

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.

I have discussed with Peter various aspects of best practice and as well as two matters that should be adopted with immediate effect. The clerk should never chair a meeting, even just for the first item.

Secondly, each loose-leafed page of typed Minutes should be initialled by the person signing them at the meeting. This is to prevent pages being changed at a later date.

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 being achieved by the Council throughout the audit year. Accordingly, I have completed and signed off the Annual Return (AGAR) as required

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 Peter for his assistance during my visit.

Yours sincerely,

Ms Jenny Hodgson PSLCC
Internal Auditor to the Council
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The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2017	Year ending 31 March 2018
1. Balances brought forward	20725	20517
2. Annual precept	12551	14576
3. Total other receipts	166	1324
4. Staff costs	2130	2309
5. Loan interest/capital repayments	1830	1830
6. Total other payments	8965	8875
7. Balances carried forward	20517	23403
8. Total cash and investments	20517	23403
9. Total fixed assets and long term assets	21154	22670
10. Total borrowings	14535	13473

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>