

Northants CALC

End of year Internal Audit Report

(to be read in conjunction with Section 4 of the Annual Return)

Name of council:	Syresham Parish Council		
Name of Internal Auditor:	Dianne Isaacs	Date of report	11/05/2018
Year ending:	31/03/18	Date audit carried out	04/05/18

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.

Samantha Hosking is the Clerk and RFO to the Council.

Cllr Dorothy Dunkley was elected Chairman of the Parish Council at the May meeting of the Council, and Cllr Ian Draper was elected the Vice Chairman of the Council.

No of Councillors:- 8 1 casual vacancy
Quorum 1/3 of Council members

Matters arising from the B.D.O. External Audit report for 2016/17

There were no matters that came to the attention of the External auditors that required issuing a separate report.

The report was presented to Council at the September Meeting .

External audit

PKF Littlejohn LLP are the appointed external auditors for a five year period from October 2017. Syresham Parish Council has gross income/expenditure over £25,000 and is liable for a basis audit.

The Council should receive and note the Annual end of year Internal audit report prior to approving Section 1 of the Annual Governance statement and Section 2 Accounts statement.

Notice of period for the exercise of public rights.

The Clerk will complete the notice and publish on the Council's website.

Evidence of Internal control

An effective and comprehensive system of Internal control is carried out by Cllr Green every quarter. There were no issues relating to the internal control check in February 2018.

The Council reviewed the effectiveness of their internal control procedure and agreed that no changes were necessary.

Risk Assessment.

The Council reviewed their Risk assessment policy at their February Council meeting.

Standing orders and Financial regulations

Standing orders and Financial regulations were adopted without any amendments at the May meeting of the Council .

Minutes of Council meetings

I have checked the minutes of Council meetings to date
Minutes are signed by the Chairman of the Council and pages consecutively numbered .
There are no unusual activities in the minutes of Council meetings.

GDPR Data protection

In line with current regulations the Council is registered with ICO and paid the annual fee of £ 35.00.

The Council have agreed to appoint the services of Ncalc's Data Protection Officer, adopt the relevant policies and documents and create a data map (essentially an asset register of data.)

Council assets

The Council has purchased a Village of the year sign and a Jubilee plaque during the year.
Total fixed assets at 31.03.2018 **£ 49,604**

V.A.T

V.A.T on expenditure has been identified and recorded in the Receipts and Payments account and is claimed from H.M.R.C at the end of the financial year.

Sect 137 Account

The Council purchased a Remembrance wreath- £17.00 and this payment is correctly recorded under Section 137 in the Accounts ledger.

Precept

The annual precept of **£22,505** resulted from a budgetary process.
The precept is correctly recorded in the receipts and payments account and agrees with the notification to S.N Council.

Insurance

The Council has reviewed their insurance and fidelity cover through Aviva at a competitive cost of **£ 452.01**.
Fidelity guarantee is set at £150,000.

Staff costs

The Clerk Samantha Hosking is the sole employee of the Council and has an up to date Contract of Employment. Her salary has been paid with Council approval and recorded in the accounts ledger
Staff costs £8662 for the 2017/18 financial year.

Bank accounts

The Council has closed their Nat West account and transferred the balance (**5569.21**) to their Barclays account.

Accounts ledger-

The account book is maintained on the correct accounting procedure – Receipts and Payments.

I carried out an audit trail on several receipts and payments transactions and there were no variances between the invoices , payments and the bank statements.

£5,000 was received from N C.C. Empowerment Fund for Project Management for the Village Hall.

There were no unexplained variances between the Bank accounts and accounts ledger at 31.03.2018.

Total cash and investments at 31.03.2018 - £15,241

The Council has achieved its control objectives for the year and I have signed the Annual Internal audit report accordingly.

The report is based on 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.

Dianne Isaacs -**Internal auditor N.calc**

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The figures submitted in the Annual Return are:

	Year ending 31 March 2017	Year ending 31 March 2018
1. Balances brought forward	24807	21382
2. Annual precept	21434	22505
3. Total other receipts	3732	7447
4. Staff cost	7996	8662
5. Loan interest/capital repayments	Nil	Nil
6. Total other payments	20595	27430
7. Balances carried forward	21382	15241
8. Total cash and investments	21382	15241
9 Total fixed assets and long term assets	48566	49604

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Local Councils – A Practitioners’ Guide (England) (2018)*. 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.gov.uk/?p=253>