

Northants CALC

End of year Internal Audit Report

(to be read in conjunction with Annual Internal Audit report in the
Annual Governance and Accountability return

Name of council:	Syresham Parish Council		
Name of Internal Auditor:	Dianne Isaacs	Date of report	02/0519
Year ending:	31/03/19	Date audit carried out	01/05/19

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 meeting of the Council on 23rd May 2018.

Cllr Ian Draper was elected the Vice Chairman of the Council

No of Councillors:- 9

Quorum

1/3 of Council members

External audit

PKF Littlejohn LLP report stated that there were no issues relating to the 2017/18 External audit.

The Council acknowledged and minuted the report at the September meeting and the Clerk published the close of audit on the Council's web site on 27th September 2018.

External audit 2018/19

The Clerk has completed Section 2 of the AGAR and Section 1 will be completed by the Council at their meeting on 28th May 2019.

The Clerk will send all relevant documents to PKF Littlejohn by 1st July 2019.

Interim Internal audit 28.01.2019

There were no matters arising from the Interim Internal audit .

The report was minuted at the January Council meeting,

Evidence of Internal control

An effective and comprehensive system of Internal control is carried out by Cllr Green every quarter. The Council reviewed the effectiveness of their Internal control and agreed that the current method was satisfactory for the Council's control checks.

Risk Assessment.

The Council reviewed their Risk assessment policy at their February Council meeting and agreed that the present risk policy was sufficient for the Council's needs.

Standing orders

Up to date Standing orders were adopted at the May meeting of the Council .

Financial regulations

The Council has adopted Financial regulations pertinent to their Council business

Minutes of Council meetings

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

GDPR Data protection

In line with current regulations Council is registered with ICO .
The Council have adopted the relevant policies and documents and created a data map (essentially an asset register of data.)

Assets

The Council has purchased street lighting - £756 and the Clerk is seeking quotations for additional street lights for the village. A laminator and flower boxes have been disposed of during the year.

Total assets registered at 31.03.2019 - £ 48,515

V.A.T

V.A.T on expenditure has been identified and recorded in the Receipts and Payments account .Total VAT **£ 337.17** is claimed from H.M.R.C at the end of the financial year.
VAT from 2017/18 was received in May and is recorded in the Receipts of the Council.

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 **£23,180** 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 Inspire for a three year period at a competitive cost of **£ 449.49**
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 and Council minutes.

Total Staff costs £8279

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 at the interim audit in January and there were no variances between the invoices , payments and the bank statements.

Bank accounts

There are no unexplained balancing entries from the Receipts and Payments ledger to the Bank statements at 31.03.2019

Business account	£ 12,793.72
Current account	£ 4,203.95
O/s cheques	£ 705.80

Total cash and investments at 31.03.2019 £ 16,291.87

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 2018	Year ending 31 March 2019
1. Balances brought forward	21382	15241
2. Annual precept	22505	23180
3. Total other receipts	7447	2317
4. Staff cost	8662	8279
5. Loan interest/capital repayments	Nil	Nil
6. Total other payments	27430	16167
7. Balances carried forward	15241	16292
8. Total cash and investments	15241	16292
9 Total fixed assets and long term assets	49604	48515

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>