

Internal Audit Report

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

Name of council:	Braybrooke Parish Council		
Name of Internal Auditor:	Fiona Young	Date of report:	19.04.2018
Year ending:	31 March 2018	Date audit carried out:	19.04.2018

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:

I met with the Clerk & RFO to the council, Mrs Frances Allbury, to carry out the annual internal audit. My thanks to Mrs Allbury for her hospitality.

It is clear that Mrs Allbury is a very conscientious and experienced Clerk. It is most likely that Mrs Allbury spends more than her paid hours per week on council business.

During the course of the audit I found a small administration error in the recording of one cheque payment, I have asked that this is corrected at the next council meeting and recorded in the minutes.

Through examination of the minutes, hard evidence and questioning I tested all areas of the management and delivery of the councils business and functions. The process of approving the budget and precept is clearly recorded, however, I have suggested that it would be beneficial to record the two decisions under two separate minute headings.

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.

Yours sincerely,
Fiona Young
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	2138	2941
2. Annual precept	4500	4500
3. Total other receipts	29	5
4. Staff costs	2409	2432
5. Loan interest/capital repayments	0	0
6. Total other payments	1317	1133
7. Balances carried forward	2941	3881
8. Total cash and investments	2941	3881
9. Total fixed assets and long term assets	215421	215421
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 (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>