

# Internal Audit Report

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

Name of council:	Braybrooke		
Name of Internal Auditor:	Fiona Young	Date of report:	26/04/2017
Year ending:	31 March 2017	Date audit carried out:	24/04/2017

*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 Frances Allbury, Clerk and RFO to Braybrooke Parish Council, on Monday April 24<sup>th</sup> 2017 to carry out the year end audit of the Council.

I would like to thank Frances for her hospitality and assistance.

It is clear that Mrs Allbury is an efficient and conscientious Clerk and RFO and my audit has raised no issues.

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 setting the precept is clearly minuted, however, I have suggested that it would be beneficial to record the two decisions under separate minute references and include an explanation should there be any difference in the two figures.

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,

Ms Fiona Young  
Internal Auditor to the Council  
01604 820522  
fmkeable@gmail.com

The figures submitted in the Annual Return are:

	<b>Year ending 31 March 2016</b>	<b>Year ending 31 March 2017</b>
1. Balances brought forward	1391	2138
2. Annual precept	4000	4500
3. Total other receipts	313	29
4. Staff costs	2431	2409
5. Loan interest/capital repayments	0	0
6. Total other payments	1135	1317
7. Balances carried forward	2138	2941
8. Total cash and investments	2138	2941
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>