

# Internal Audit Report

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

Name of council:	Maidwell and Draughton Parish Council		
Name of Internal Auditor:	Fiona Young	Date of report:	May 16 <sup>th</sup> 2017
Year ending:	31 March 2017	Date audit carried out:	May 20 <sup>th</sup> 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:**

On May 16<sup>th</sup> 2017 I met with Mrs Anne Cowan, Clerk and RFO to Maidwell and Draughton Parish Council. I would like to thank Mrs Cowan for her hospitality.

Through examination of the minutes, hard evidence and questioning I tested all areas of the management and delivery of the councils business and functions.

Mrs Cowan is a conscientious and efficient Clerk and my audit has raised no issues. I would suggest that the Council conducts a review of the Clerks contracted hours, they are quite low for the amount of work undertaken.

I am also concerned to see that the reserve balance is still quite low, it is best practice to keep a balance of between 50-100% of the annual expenditure.

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  
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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	1211	4096
2. Annual precept	6958	7458
3. Total other receipts	2079	1150
4. Staff costs	2379	2894
5. Loan interest/capital repayments	0	0
6. Total other payments	3774	7540
7. Balances carried forward	4096	2269
8. Total cash and investments	4096	2269
9. Total fixed assets and long term assets	7911	7911
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>