

Internal Audit Report

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

Name of council:	Maidwell and Draughton Parish Council		
Name of Internal Auditor:	Fiona Young	Date of report:	04.05.2018
Year ending:	31 March 2018	Date audit carried out:	04.05.2018

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 parish council, Mrs Anne Cowan, to carry out the annual internal audit. My thanks to Mrs Cowan for her hospitality.

I was pleased to note that all issues on last years internal audit have been actioned. I carried out spot checks on a number of transactions and found no issues.

The Clerk's working hours were increased to 6 per week however, I noted that there are very frequent 'Extra' meetings, these meetings result in a lot of administration for the Clerk and this should be monitored to make sure that the Clerk is being correctly recompensed for all the hours that she works.

I was pleased to note that the council are steadily increasing the reserve balance which has been allowed to drop below an acceptable level in previous years.

Through examination of the minutes, hard evidence and questioning I tested all areas of the management and delivery of the councils business and functions and have found no issues.

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	4096	2269
2. Annual precept	7458	8027
3. Total other receipts	1150	7488
4. Staff costs	2894	3415
5. Loan interest/capital repayments	0	0
6. Total other payments	7540	9818
7. Balances carried forward	2269	4551
8. Total cash and investments	2269	4551
9. Total fixed assets and long term assets	9932	9932
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>