

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 & Draughton Parish Council		
Name of Internal Auditor:	Fiona Young	Date of report:	26.04.2020
Year ending:	31 March 2020	Date audit carried out:	April 2020

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 council through its staff and management and not left for internal audit. 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. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

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:

During the last week of April 2020 I conducted a remote audit of Maidwell & Draughton Parish Council. With the help of the Clerk and RFO, Mrs Anne Cowan, I have reviewed all the documents on the parish council website, www.maidwellwithdraughton.co.uk, plus those sent to me remotely by the Clerk.

The website is well maintained and easy to use, I have reviewed the receipts and payments account, periodic and year end bank reconciliation statements, final year end bank statements and the minutes.

I am satisfied that due processes have been met and that all internal control objectives have been satisfied. The figure in Box 1 of the accounting statement has been restated due to a small administration error which the Clerk fully explained.

This report is based on the evidence made available to me. It would be incorrect to view internal audit as a detailed inspection of all records and transactions of a council as a way in which to detect error or fraud, particularly given the current circumstances.

Consequently, this report is limited to those matters detailed above.

Yours sincerely,

Fiona Young
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The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2019	Year ending 31 March 2020
1. Balances brought forward	4551	Restated 9231
2. Annual precept	11177	12425
3. Total other receipts	3974	4842
4. Staff costs	3674	5013
5. Loan interest/capital repayments	nil	nil
6. Total other payments	6800	13270
7. Balances carried forward	9228	8215
8. Total cash and investments	9228	8215
9. Total fixed assets and long-term assets	9932	9932
10. Total borrowings	nil	4093

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2019)*. It is a guide to the accounting practices to be followed by local councils and it sets out the appropriate standard of financial reporting to be followed. A copy of the guide is available for free download from:

<https://www.northantscalc.com/uploads/practitioners-guide-2019.pdf>