

# Internal Audit Report

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

Name of council:	Whilton Parish Council		
Name of Internal Auditor:	Josie Flavell	Date of report:	11 June 2019
Year ending:	31 March 2019	Date audit carried out:	11 June 2019

*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:

At the end of my visit I was able confirm that all matters examined were in order and I was able to sign Section 4 of the Annual Return. For your information I attach a copy of my audit trail.

As indicated in last year's Internal Audit Report, to fully comply with the Transparency Code all year-end accounting statements, audit reports and action plans, including the Annual Governance and Accountability Return, should be uploaded to the Parish Council website prior to the paperwork being submitted to the external Auditor. Council should also consider making available on the website, all policies and procedures, budget and precept papers including the Asset Register.

Consideration should also be given to the correct numbering of both the agendas and minutes. Currently there is no such system in place, and this should include the year and be sequentially numbered. For example, 19/001, 19/002, 19/003.

All numbering should continue from one month to the next and the number reference inserted onto the agenda should be mirrored onto that month's minute template for ease of cross-reference. However, it is up to council and the Clerk as to what style of numbering system they decide to put in place to ensure that the minute records are completed correctly.

Council would benefit from ensuring that when a decision is resolved during a council meeting, that it is recorded as such within the minutes. For example; *Council unanimously resolved to the Chairman and Clerk/RFO approving Section 01 of the Annual Governance and Accountability return. Proposed by xx, seconded by xx.* The decision taken needs to be made clear and concise.

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.

It is apparent that Council have employed a competent and diligent Clerk, who I am sure will continue to make the necessary improvements going forward.

I would like to thank your Clerk for making all the information available and for her help and hospitality during the visit.

Yours sincerely,

**Josie Flavell** CiLCA  
Internal Auditor to the Council  
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The figures submitted in the Annual Governance and Accountability Return are:

	<b>Year ending 31 March 2018</b>	<b>Year ending 31 March 2019</b>
1. Balances brought forward	13056	13392
2. Annual precept	9903	9905
3. Total other receipts	1501	2722
4. Staff costs	3772	3679
5. Loan interest/capital repayments	0	0
6. Total other payments	7296	8370
7. Balances carried forward	13392	13970
8. Total cash and investments	13392	13970
9. Total fixed assets and long term assets	10172	12172
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>