

Northants CALC
Internal Audit – End of year report

Name of council:	Croughton Parish Council		
Name of Internal Auditor:	Dianne Isaacs	Date of Report	06/05/2018
Year ending:	31/03/18	Date audit carried out:	02/05/2018

*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.

**Ann Le Druillenec is the Clerk and R.F.O. to the Council
 Cllr P Forbes was elected as Chairman of the Parish Council at the Annual meeting of the Council on 8th May 2017 and signed the Declaration of acceptance of office.
 Cllr C Fox was elected Vice Chairman of the Council .**

Councillors:- 9

Matters arising from B.D.O. Audit 2016/17 Financial year

There were no matters that came to the attention of the Auditor that required issuing a separate report. The report was presented to the Council and minuted at the October meeting .

The completion of Audit Notice and Annual return was published on the Council's web site.

PKF Littlejohn LLP has been appointed as the External auditor for a 5 year period commencing with 2017/18 financial year .

Croughton Parish Council has Gross Income/ Expenditure below £25,000 and the Clerk has completed the Certificate of Exemption and will return to PKF before 11th June , 2018.

The Clerk to publish various documents on their website. These documents are listed in the Guidance notes from PKF.

The Council to approve Section1 of the Governance statement before approving Section 2 Account Statement.

Notice of period for the exercise of Public rights

The Clerk has completed the notice and will publish on the Council's website

Matters arising from the Interim Internal audit report 22/11/17

The report was noted by the Council and there were no matters arising from the interim report.

Evidence of Internal control

The Council reviewed the effectiveness of their Internal control system at their February meeting and made no recommendations for any modifications.

Internal control measures are carried by Cllr Griffiths on a quarterly basis.

There were no outstanding issues arising from the reports .

Risk Management

The Council is reviewed and approved their Risk Management plan at the December Council meeting.

GDPR – Data Protection

The Council is registered with ICO and paid the £35.00 fee at the February meeting. To comply with regulations the Council will appoint a Data Protection Officer , create a Data Map and adopt the relevant policies and documents. The Council is investigating the cost of providing generic email addresses to individual Councillors.

Financial regulations and Standing orders

The Council has adopted Financial regulations and there were two amendments agreed to the Council's Standing orders- Council Meeting 14th August, 2017 Minute re 8.4.3. Ncalc has approved new Standing orders from April 2018

Council minutes of meetings

The Council meet every month to conduct the business of the Council. The minutes of Council meetings have been agreed by the Council, signed by the Chairman and numbered. I have checked the minutes of Council meetings to date and there were no unusual activities.

Council's assets

The Council disposed of and purchased a street light during the year. Total assets at 31.03.2018 **£ 87236.**

Annual Council Precept

The Council has set a precept of **£ 20,158** in line with its budget proposals. The precept has been correctly recorded in the Receipts and Payments account .

Insurance

The Council agreed a three yearly insurance cover with Came and Co at an annual premium **£480.07**

Staff costs

The Clerk is the sole employee of the Parish Council. The Clerks salary has been agreed by the Council and recorded correctly in the Receipts and Payment Account. Total staff costs **£4,899**

Allotment account

Allotment fees **£821.30** are recorded in the Receipts and Payment account.

Cemetery fees

Total cemetery fees **£680.00** for the financial year are recorded in the Councils receipts.

Accounts

The Clerk has prepared the accounts on the correct accounting procedure – Receipts and payments.

I carried out an audit trail on selected expenditure transactions and Payments were supported by Invoices , agreed by the Council , minuted and corresponded with the Bank account entries. There are no unexplained variance between the Bank accounts and the accounts ledger at 31.03.2018 **Total cash and investments at 31.03.2018 - £28,764**

The Council has achieved its control objectives for the year and I have signed the Annual Internal audit report accordingly.

Dianne Isaacs
Internal auditor Ncalc

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The report is based on 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.

The figures submitted in the Annual Return are:

	Year ending 31 March 2017	Year ending 31 March 2018
1. Balances brought forward	22981	24396
2. Annual precept	19260	20158
3. Total other receipts	4412	4730
4. Staff costs	5050	4899
5. Loan interest/capital repayments	Nil	Nil
6. Total other payments	17207	15621
7. Balances carried forward	24396	28764
8. Total cash and investments	24396	28764
9. Total fixed assets and long term assets	87308	87236
10. Total borrowings	Nil	Nil

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Local Councils – A Practitioners’ Guide (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.gov.uk/?p=253>

