

## Northants CALC

### End of year Internal Audit report

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

Name of council:	Litchborough		
Name of Internal Auditor:	Dianne Isaacs	Date of report:	10/05/19
Year ending:	31/03/19	Date audit carried out:	09/05/19

*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.***

***Clerk and R.F.O***                      ***Lynn Lavender is the Clerk and R.F.O. to the Parish Council .***

***Chairman to the Council:-***      ***Cllr Tim Sykes was elected Chairman of Litchborough Parish Council at the Annual meeting on 8<sup>h</sup> May 2018***

***Cllr David Aked-Walker was elected Vice Chairman.***

***Councillors***                      ***There is a Casual vacancy to be filled by co-option.***

***Electorate***                      ***295***

**To the Chairman of the Council:**

#### **Internal control checks**

Cllr I Lowery carries out regular internal control for the Council.

There were no issues arising from the control checks throughout the year.

It would be good practice to minute internal control checks at each meeting.

## **Minutes of Meetings**

I read through the minutes of Council meetings to 31.03.2019 and there were no unusual activities that came to my attention.

## **Due Process**

### **Financial regulations and Standing Orders**

The Council reviewed and agreed their Financial regulations and Revised Standing Orders during the year.

### **Annual risk assessment**

The Council has reviewed their arrangements to manage identified risks and has a risk assessment document in place to achieve their objectives.

### **Code of Conduct**

The Council has adopted an up to date Code of Conduct.

## **GDPR**

The Council has appointed a D.P.O through Ncalc and adopted all relevant Data Protection policies. The Clerk has registered with I.C.O and paid the annual fee of £40.00

## **Northants CALC**

### **Parish Council Assets**

The Council has not purchased any additional assets throughout the year.

Total assets at 31/03/2019    **£ 23,916**

### **Precept**

The Council has agreed a Precept of **£6,300** to support its 2018/19 budget and recorded correctly in the Receipts and Payments account.

### **Staff costs**

The Clerk is the sole employee to the Council.

The Clerk's salary is paid with Council approval and recorded in the Receipts and Payments ledger .

**Staff costs 2018/19 - £2485**

### **V.A.T**

V.A.T on expenditure is recorded in the Receipts and Payments account .

Total VAT to 31/03/19 is **£ 610.33.**

### **Insurance Cover**

The Council secured competitive insurance from Came and Co at a cost of **£ 344.11** in May 2018.

Fidelity Insurance is set at **£150,000**

### **Account Ledger**

The accounts are prepared on the correct accounting procedure – Receipts and Payment basis.

An audit trial was carried out on several Receipts and Payments entries in the Accounts ledger .

There were no unexplained balancing entries from the accounts to the Council 's bank statements at 31.03.2019

**Total balances on the accounts at 31.03.2019 - £ 14,754**

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

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.

Dianne Isaacs – Internal auditor Ncalc

Email:- [di.isaacs01@gmail.com](mailto:di.isaacs01@gmail.com)

07790269798

01327831243

The figures submitted in the Annual Governance and Accountability return 2018/19

	<b>Year ending 31 March 2018</b>	<b>Year ending 31 March 2019</b>
1. Balances brought forward	16894	16561
2. Annual precept	6300	6300
3. Total other receipts	3831	2481
4. Staff costs	1614	2485
5. Loan interest/capital repayments	-	-
6. Total other payments	8850	8103
7. Balances carried forward	16561	<b>14754</b>
8. Total cash and investments	16561	<b>14754</b>
9. Total fixed assets and long term assets	23916	23916
10. Total borrowings	-	

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Local Councils - A Practitioners' Guide (England) (2018)*. 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 .