

Internal Audit Report

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

Name of council:	Brixworth Parish Council		
Name of Internal Auditor:	J Hodgson	Date of report:	12/05/18
Year ending:	31 March 2018	Date audit carried out:	11/05/18

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:

Prior to meeting with Peter, I took the opportunity to examine the Council records available on the website to familiarise myself with the processes and procedures. This was followed up by examining records and detailed discussions with Peter.

I have examined the book keeping, due process, risk assessment, asset control, bank reconciliations and year end processes. Over all I found everything to be satisfactory.

I tested all of the objectives of Internal Controls set out in the Internal Audit Report, part of the Annual Governance and Accountability Return (AGAR). I am satisfied that in all significant respects, the internal control objectives have being achieved by the Council throughout the audit year. Accordingly, I have completed and signed off the Annual Return (AGAR) as required

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.

I would like to thank Peter for his assistance during my visit.

Yours sincerely,

J Hodgson

Ms Jenny Hodgson PSLCC
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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	101797	95947
2. Annual precept	123835	130870
3. Total other receipts	23964	21082
4. Staff costs	61020	61068
5. Loan interest/capital repayments	0	0
6. Total other payments	92629	49770
7. Balances carried forward	95947	137061
8. Total cash and investments	89076	125493
9. Total fixed assets and long term assets	1523879	156347
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>