

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:	15/05/19
Year ending:	31 March 2019	Date audit carried out:	15/05/19

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.

To the Chairman of the Council:

As part of my audit I examined the book keeping, due process, risk assessment, asset control, bank reconciliations and year end processes through documentation available on your website, records held by the Clerk and discussions and questions.

Peter and I discussed a number of ways of making some minor changes to enhance the good work that is already being done.

I note that recommendations that I made last year and directives from BDO LLP have been implemented. I note that a strong 'internal control' system in the form of the verification councillor has been implemented.

Having tested all of the objective of internal control as set out in Internal Audit section of the AGAR, through the examination of the evidence and discussions with Peter I am satisfied that the Council has met the requirements and I have signed off the Return as required.

I would like to thank Peter for his assistance.

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.

Yours sincerely,

J Hodgson

Ms Jenny Hodgson
Internal Auditor to the Council
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The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2018	Year ending 31 March 2019
1. Balances brought forward	95947	137061
2. Annual precept	130870	159075
3. Total other receipts	21082	15484
4. Staff costs	61068	65015
5. Loan interest/capital repayments	0	0
6. Total other payments	49770	59550
7. Balances carried forward	137061	187055
8. Total cash and investments	125493	170965
9. Total fixed assets and long-term assets	324070	307208
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 (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>