

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:	Paulerspury Parish Council		
Name of Internal Auditor:	Dianne Isaacs	Date of report:	14/04/20
Year ending:	31 March 2020	Date audit carried out:	14/04/20

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 council through its staff and management and not left for internal audit. 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. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

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.

COVID -19 instructions are constantly evolving and the Internal End of year audit will be carried out remotely this year.

Due process and Receipts and payments checks were actioned at the Interim audit in January 2020. With so many uncertainties at this present time I trust that you all stay safe and well and remain so in the future.

***Cllr S Sawyer was elected Chairman at the Annual meeting of the Council in May 2019
Cllr R Baker was elected Vice Chairman***

Maggie Down is the Clerk and appointed R.F.O. to the Parish Council

To the Chairman of the Council:

External audit PKF Littlejohn 2018/19

Following Ncalc's engagement with Government re. Audit time frames , the publication date for public inspection has now been changed to on or before the 1st September 2020.

Section 1 and 2 were completed in accordance with Proper Practices and no other matters came to their attention .The report was accepted by the Council at the September meeting and the Clerk completed the Conclusion of audit notice.

Matters arising from the Interim Internal audit report .14/01/2020

The Council has adopted revised Financial regulations at the March Council meeting.

Evidence of Internal control

Cllr Westhall was appointed Internal controller in September 2019 .

There were no issues arising from the internal control checks and the reports were duly minuted.

Due Process

Standing orders/ Financial regulations

The Council's Standing orders were agreed at the Council meeting in May 2019

Financial Regulations

The Council adopted their Financial regulations in May 2019 and agreed Model Financial regulations 2019 at their March meeting.

Risk assessment

The Council reviewed their Risk assessment policy in May 2019 .

Minutes of Council meetings

I checked the minutes of Council meetings to 31.03.2020 and there were no unusual activities that came to my attention.

Asset register

The Council purchased a Green telephone box at a cost of £1.00

Total assets at 31.03.2020 £63,233

VAT

I carried out several Vat transactions on expenditure items and the VAT claimed corresponded to the VAT on Council invoices.

V.A.T. £543.20 relevant to 2018/19 financial year and **£1,367.42** from 01/3/2020 -31/10/2020 has been received from HMRC and recorded in the Council's Receipts ledger.

Precept/ Budget

The Council prepared a detailed budget to support its precept of **£ 25,000** .

The precept has been correctly minuted and agrees with the notification to S.N. Council.

An up to date budget position is presented to the Council.

Insurance

The Council reviewed their insurance with Norris and Fisher in May 2019 at an annual cost of **£499.32**

Staff costs

The Clerk, Maggie Down is the sole employee of the Council and staff costs- **£7938** are recorded in AGAR Section 2 (4)

GDPR/Data Protection

The Council is registered with the ICO and has paid the annual fee - £35.00 in September 2019.

Receipts and Payments

The Accounts have been prepared on the correct accounting procedure – Receipts and Payments account.

An audit trail was carried out on Receipts and payments to 31.03.2020 and there were no discrepancies on these transactions.

Bank accounts

There is a bank reconciliation for each account and an audit check on Bank statement entries corresponded to relevant invoices recorded in the payments ledger.

Total cash and short term investments at 31.03.2020 total £39115.

This figure is correctly recorded in AGAR Section 2 (7) (8)

The Council has achieved its control objectives for the year and I have signed AGAR Section 4 -Annual Internal audit report accordingly.

Dianne Isaacs

Internal Auditor Ncalc

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	Year ending 31 March 2019	Year ending 31 March 2020
1. Balances brought forward	26098	29306
2. Annual precept	23500	25000
3. Total other receipts	13814	10011
4. Staff costs	7512	7938
5. Loan interest/capital repayments	-	
6. Total other payments	26594	17264
7. Balances carried forward	29306	39115
8. Total cash and investments	29306	39115
9. Total fixed assets and long-term assets	63232	63233
10. Total borrowings		

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>