

Internal Audit Report

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

Name of council:	Church with Chapel Brampton		
Name of Internal Auditor:	Fiona Young	Date of report:	22/04/21
Year ending:	31 March 2021	Date audit carried out:	April 2021 (remotely)

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.

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:

I have conducted a thorough and detailed examination of the parish council website and also the documents sent to me remotely by Mrs Sarah Stock, Clerk & RFO. I would like to thank Mrs Stock for her prompt and efficient assistance.

Unfortunately, an error was made last year when advertising the period for the exercise of electors rights, the period advertised was less than 30 consecutive days. Steps have been taken this year to ensure that this cannot happen again. I have therefore had to tick 'No' for box M on the Internal Report.

I have reviewed the receipts and payments account, periodic and year end bank reconciliation statements, bank statements and the minutes.

I am satisfied that due processes have been met and that all internal control objectives have been satisfied.

The 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.

Yours sincerely,



Fiona Young, Ncalc Internal Audit Service
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The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2020	Year ending 31 March 2021
1. Balances brought forward	59936	44811
2. Annual precept	26000	26000
3. Total other receipts	3211	20613
4. Staff costs	6322	6070
5. Loan interest/capital repayments	0	0
6. Total other payments	35014	57586
7. Balances carried forward	44811	27768
8. Total cash and investments	44811	27768
9. Total fixed assets and long-term assets	128752	145443
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 (2020)*. 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-2020-2.pdf>