

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 and Chapel Brampton Parish Council		
Name of Internal Auditor:	Fiona Young	Date of report:	12.05.2020
Year ending:	31 March 2020	Date audit carried out:	Late April/ Early May 2020 Remote

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:

During the last week of April and early May 2020 I conducted a remote audit of Church and Chapel Brampton Parish Council. With the help of the Clerk and RFO, Mrs Sarah Stock, I have reviewed all the documents on the parish council website, plus those sent to me remotely by the Clerk.

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

I am very pleased to see that all actions from last years internal audit have been addressed, the new Clerk has been in post approx. 12 months and has obviously worked very hard to improve the administration and governance of the council.

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

Please could the Clerk ensure that the decision to award a home working allowance is clearly minuted as I believe this was originally minuted as a payment relating to a pension and was changed upon receiving additional information.

This report is based on the evidence made available to me. It would be incorrect to view internal audit as a detailed inspection of all records and transactions of a council as a way in which to detect error or fraud.

Consequently, this report is limited to those matters detailed above.

Yours sincerely,
Miss 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 2019	Year ending 31 March 2020
1. Balances brought forward	55442	56936
2. Annual precept	24950	26000
3. Total other receipts	4887	3211
4. Staff costs	5414	6322
5. Loan interest/capital repayments	0	0
6. Total other payments	22929	35014
7. Balances carried forward	56936	44811
8. Total cash and investments	56936	44811
9. Total fixed assets and long-term assets	154639	128752
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>