

Northants CALC IAS

End of year Internal Audit Report (to be read in conjunction with Annual Internal Audit report in the Annual Governance and Accountability return

Name of council:	Eydon Parish council		
Name of Internal Auditor:	Dianne Isaacs	Date of report:	07/05/20
Year ending:	31/03/20	Date audit carried out:	07/05/20

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 staff and management and not left for internal audit. It would be incorrect to view internal audit as a detailed inspection of all records and transactions of a council to detect error or fraud. The 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.

Andrew Hartley is the Clerk and R.F.O. of the Council.

Clr K Simmons was elected Chairman of the Council at the Annual meeting on 14^h May 2019

No of Councillors:- 7
Quorum 3
Electorate 391

To the Chairman of the Council:

External audit 2018/19 Financial year

Eydon Parish Council had gross income/expenditure less than £25,000 and was exempt from External audit.

The Clerk completed the Certificate of Exemption and published the required documents on the Council's web site .

2019/20 Financial year.

The Council will be exempt from External audit again this year as receipts and payments do not exceed £25,000 .

Interim Internal audit report 29/01/2020

The Interim audit report was noted at the Council meeting on 11th February and there were no matters arising from the report.

Internal control

Clr Henson carries out internal control checks on behalf of the Council.

The Council reviewed the effectiveness of their Internal control procedures at the Annual meeting in May.

Asset Register

There are no additional assets purchased to date. **Total assets at 31.03.2020 £30,154**

Due Process

Risk Management, Financial regulations and Standing orders

The Council has reviewed their arrangements to manage identified risks and has a risk assessment document in place to achieve their objectives.

The Risk assessment ,Financial regulations, Standing orders and a Complaints procedure was approved by the Council in May 2019.

Minutes of Council meetings

The Council meets to discuss its business on every month except for August.

I have checked the minutes of Council meetings to 31.03.2020.

The minutes are numbered and signed by the Chairman. There are no unusual activities in the Council's minutes .

Data Protection -

The Council is registered with ICO and paid the fee - **£40.00** in May 2019

Insurance

The Council reviewed their insurance through Came and Co at a cost of **£ 624.23**

Fidelity guarantee is set at **£ 150,000**.

Precept/Budget

The Council agreed a precept of **£22194** to support its 2019/20 budget.

The precept agrees with the Notification to S.N,C and is recorded correctly in the Receipts and Payments account

V.A.T

The Clerk submitted a claim to H.M.R.C - **£ 692.89** for 2018/19 financial year.

This amount was recorded in the Accounts ledger in December 2019.

Staff costs

The Clerk is the sole employee of the Parish Council.

The Clerk's salary (paid every three months) has been agreed by the Council , recorded in the minutes and the Receipts and Payments ledger.)

Total staff costs £2620

On-line Banking

The Clerk has set up on-line banking during the year.

Internet banking has not been implemented to date.

Account ledger 31.03.2020

The accounts for 2019/20 financial year have been prepared on the correct accounting procedure – Receipts and Payments basis.

An audit trail was carried out on several receipts and payments during the year and there are no unexplained entries from the accounts to the bank statements at 31.03 2020

Balances at 31.03.2020

Current account **£ 1709.46**

Reserve account **£52422.33**

Total £54131.79

£54132 is recorded in Section 2 AGAR (8) (9)

The Council has achieved its control objectives for the year and I have signed the Internal audit report accordingly

Dianne Isaacs
Internal Auditor to the Council - Ncalc
01327 831243
07790269798
di.isaacs01@gmail.com

The figures submitted in the Annual Return are:

	Year ending 31 March 2019	Year ending 31 March 2020
1. Balances brought forward	38094	47032
2. Annual precept	20177	22194
3. Total other receipts	1273	894
4. Staff costs	2204	2620
5. Loan interest/capital repayments	Nil	Nil
6. Total other payments	10308	13368
7. Balances carried forward	47032	54132
8. Total cash and investments	47032	54132
9. Total fixed assets and long term assets	30154	30154
10. Total borrowings	Nil	Nil

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>