

Northants CALC

Internal Audit Report – End of year 31/03/2017

(to be read in conjunction with Section 4 of the Annual Return)

Name of council:	Syresham Parish Council		
Name of Internal Auditor:	Dianne Isaacs	Date of report:	11.05.2017
Year ending:	31/03/17	Date audit carried out:	09.05.2017

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.

Lesley Sambrook Smith is the Parish Clerk and R.F.O. to the Council

Cllr Dorothy Dunkley was elected Chairman of the Parish Council at the May meeting of the Council, and Cllr Ian Draper was elected the Vice Chairman of the Council.

No of Councillors:- 9 Cllr Atherton signed the acceptance of office at the Council meeting on 29th March,2017

Quorum 1/3 of Council members

Matters arising from the B.D.O. External Audit report for 2015/16 financial year

There were one minor issue from the end of year audit 2015/16 that required B.D.O. to comment on the Annual return. Figures disclosed in Section 2 do not agree with the audited return for the year ending 31/03/2015.

The report was presented to Council at the September Meeting – minute ref.706.

Matters arising from Internal Audit report 02.12.2016

Risk Assessment.

The Council reviewed their Risk Assessment policy at their February meeting, including a review of their Internal audit .

There was one update to the Policy to reflect the change of computer back up.

Evidence of Internal control

An effective and comprehensive system of Internal control is carried out by Cllr Green every quarter.

Internal control reports are documented and reported to the Council.

There were no matters arising from the internal control report at the end of the financial year.

Due Process

Standing orders and Financial regulations

Standing orders were adopted without any amendments at the May meeting of the Council and Financial regulations were amended in line with the updated regulations from Ncalc.

Transparency Code

The Parish council is fully compliant with the code through the information provided on the Council's web site.

Minutes of Council meetings

I have checked the minutes of Council meetings to April 2017.

Minutes are signed by the Chairman of the Council and pages consecutively numbered .
There are no unusual activities in the minutes of Council meetings.

It is very useful to have access to the Council's minutes on the web- site.

V.A.T

V.A.T on expenditure has been identified and recorded in the Receipts and Payments account and is claimed from H.M.R.C at the end of the financial year.

Council assets

The Council purchased additional assets in this financial year.

A laptop ,printer and a dog bin.

Total of assets recorded at 31.03.2017 is **£48566**

This figure is correctly recorded in Section 2 (9) of the Annual return.

Sect 137 Account

The Council purchased a wreath- £17.00 in May 2016 and this is correctly recorded under Section 137 in the Accounts ledger. Minute re. 701

Precept

The annual precept of **£21,434** resulted from a budgetary process.

The precept is correctly recorded in the receipts and payments account and agrees with the notification to S.N Council.

Insurance

The Council has reviewed their insurance and fidelity cover through Aviva at a competitive cost of **£ 433.26**.

Fidelity guarantee is set at £150,000.

Payroll

The Clerk Lesley Sambrook Smith is the sole employee of the Council

The Clerk's salary has been paid with Council approval and recorded in the accounts ledger.

Staff costs £7996 are recorded in Section 2 (4) of the Annual return

Cheque signatories.

The Council reviewed their Bank Mandate at the May meeting of the Council.

Authorised cheque signatories are Cllr D Dunkley, Cllr C Munsay and the Clerk.

Cllr Draper was also added to the authorised signatories on the Bank mandate.

Accounts ledger-

The account book is maintained on the correct accounting procedure – Receipts and payment.

The account book is up to date and arithmetically correct and balances with the bank statements at 31.03.2017. There are no unexplained balancing entries in the accounts ledger.

Total cash and investments at 31.03.2017 - **£21,382** is recorded correctly in the Annual return .

The Annual return – Section 2 was agreed by the Council and signed at the meeting on 26.04.2017 Minute re. 742ITGH17.

In line with current audit regulations the Annual return have been completed by 30th June 2017. The Council has achieved its control objectives for the year and I have signed Section 4 of the Annual return accordingly.

Dianne Isaacs -Internal auditor N.calc

Email di.isaacs01@gmail.com
Telephone :- 07790 269798
01327 831243

The figures submitted in the Annual Return are:

	Year ending 31 March 2016	Year ending 31 March 2017
1. Balances brought forward	23652	24807
2. Annual precept	21222	21434
3. Total other receipts	2563	3732
4. Staff cost	7436	7996
5. Loan interest/capital repayments	Nil	Nil
6. Total other payments	15194	20595
7. Balances carried forward	24807	21382
8. Total cash and investments	24807	21382
9 Total fixed assets and long term asset	46076	48566

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Local Councils – A Practitioners' Guide (England) (2014)*. It is a guide to the accounting practices to be followed by local councils, and sets out the appropriate standard of financial reporting to be followed. A copy of the guide is available for free download from

<http://www.northantscalc.gov.uk/?p=253>