

Internal Audit Report

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

Name of council:	Great Houghton Parish Council		
Name of Internal Auditor:	Mr D J Linnell PSLCC	Date of report:	07 May 2018
Year ending:	31 March 2018	Date audit carried out:	07 May 2018

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.

Mr M Billingham, Clerk to Great Houghton Parish Council
35 Willow Crescent
Great Houghton , Northants NN4 7AP

Dear Mr Billingham,

I have now completed your audit for the Financial Year 2017/18 which has raised no significant issues.

This 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. Consequently the report is limited to those matters set out above.

Please note that you should arrange to review early in the new Council Year your Internal Audit and Controls Procedures and your Risk Assessment.

Yours sincerely,

David J Linnell

Mr. D J Linnell PSLCC
Internal Auditor to the Council
01604-469962
Dvd.lnnll2@gmail.com

The figures submitted in the Annual Return are:

	Year ending 31 March 2017	Year ending 31 March 2018
1. Balances brought forward	27040	30347
2. Annual precept	19700	20300
3. Total other receipts	2090	2426
4. Staff costs	1155	2622
5. Loan interest/capital repayments	8268	6266
6. Total other payments	11062	18398
7. Balances carried forward	30347	25787
8. Total cash and investments	30347	25787
9. Total fixed assets and long term assets	397559	397660
10. Total borrowings	34693	29980

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2018)*. 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.com/uploads/practitioners-guide-2018.pdf>