

## 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 MILCM	Date of report:	18 May 2016
Year ending:	31 March 2016	Date audit carried out:	18 May 2016

*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 2015/16 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 MILCM  
Internal Auditor to the Council  
01604-469962  
dvd.lnnl2@gmail.com

The figures submitted in the Annual Return are:

	Year ending 31 March 2015	Year ending 31 March 2016
1. Balances brought forward	15699	25291
2. Annual precept	20770	19700
3. Total other receipts	3163	2746
4. Staff costs	2146	1042
5. Loan interest/capital repayments	6267	6267
6. Total other payments	5928	13338
7. Balances carried forward	25291	27040
8. Total cash and investments	25291	27040
9. Total fixed assets and long term assets	146627	397062
10. Total borrowings	43321	41227

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.com/uploads/practitioners-guide-v12jun14.pdf>