

Internal Audit Report

(to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

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|---------------------------|-------------------------------|-------------------------|----------|
| Name of council: | Great Houghton Parish Council | | |
| Name of Internal Auditor: | Mrs TL Charteress | Date of report: | 15.05.20 |
| Year ending: | 31 March 2020 | Date audit carried out: | 08.05.20 |

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.

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:

Thank you very much for sending documentation as requested enabling me to conduct the Internal Audit for Great Houghton Parish Council remotely due to the Covid 19 pandemic. Many thanks to the Parish Clerk, Mr Billingham for answering my questions and sending the extra information I requested.

I examined Book Keeping, Due Process, Risk Management, Bank Reconciliations, Internal Control and performed a detailed scan of the minutes via the website. I also sought evidence that previous Audit have been actioned.

I can confirm I found all to be very satisfactory and congratulate Mr Billingham on the excellent way he is managing the Parish Council. I wish the Council a successful and safe 2020/2021 and look forward to completing next year's audit.

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.

Yours sincerely,



Mrs Tina L Charteress CiLCA
Internal Auditor to the Council
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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 | 25,787 | 27,764 |
| 2. Annual precept | 20,300 | 20,300 |
| 3. Total other receipts | 2,194 | 3,991 |
| 4. Staff costs | 4,004 | 5,125 |
| 5. Loan interest/capital repayments | 6,266 | 6,266 |
| 6. Total other payments | 10,247 | 21,995 |
| 7. Balances carried forward | 27,764 | 18,669 |
| 8. Total cash and investments | 27,764 | 18,669 |
| 9. Total fixed assets and long-term assets | 397,660 | 402,625 |
| 10. Total borrowings | 25,094 | 22,563 |

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>