

Internal Audit Report

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

Name of council:	Staverton Parish Council		
Name of Internal Auditor:	Jim Goodger	Date of report:	25 May 2017
Year ending:	31 March 2017	Date audit carried out:	25 May 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.

To the Chairman of the Council:

At the end of my visit I was able confirm that all matters examined were in order and I was able to sign Section 4 of the Annual Return. For your information I attach a copy of my audit trail.

We agreed last year that the Asset Register needed to include a column indicating whether or not the individual asset was insured as well as its market value and purchase price. The sum of all the purchase prices is the value to be entered on the Annual Return. The location of property deeds could usefully be included in this document. Whist this was reported to the Council – May 2016 minute 6.11 - it is not evident on the website.

The council has a policy of not displaying draft minutes on their website. This is contrary to the transparency code which calls for draft minutes to be displayed within one month of the meeting.

I would draw the attention of the Council to the transparency code and the suggestion that the year-end accounts, internal audit report, annual Governance statement for the previous year were not on the website before 1st July 16 and have still not been posted.

Cheque 593 paid in May 2017 was approved but was not listed for payment on the agenda. The Council should list all payments to be made on the agenda so that the public are aware. The item "subsequent cheques" in the minutes does not comply

I noted that the cheque stub for 604 was not initialled by two councillors.

This report is based on the evidence made available to me on the website and in hardcopy format. 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.

Jim Goodger

Jim Goodger BSc(Eng) C Eng FIET CDipAF

Internal Auditor to the Council

01788 822723

cjgoodger@theiet.org

The figures submitted in the Annual Return are:

	Year ending 31 March 2016	Year ending 31 March 2017
1. Balances brought forward	9347	4374
1. Annual precept	9854	10150
1. Total other receipts	4175	17728
1. Staff costs	3030	2775
1. Loan interest/capital repayments	0	0
1. Total other payments	15972	19464
1. Balances carried forward	4374	10013
1. Total cash and investments	4374	10013
1. Total fixed assets and long term assets	113193	113193
10. Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2017)*. 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-2017.pdf>

