

# Internal Audit Report

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

Name of council:	Little Stanion Parish Council		
Name of Internal Auditor:	J Hodgson	Date of report:	21/04/2020
Year ending:	31 March 2020	Date audit carried out:	21/04/2020

*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 council through its staff and management and not left for internal audit. 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. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.*

***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:

This audit has been undertaken 'remotely' in accordance with the Government's restrictions due to the COVID 19 pandemic. I have utilised the Council's website to view necessary information as well as posed questions to the Clerk via email and requested further documents to be emailed to me.

I note that due to the coronavirus 'lockdown' announcement on 23<sup>rd</sup> March, the Council was not able to undertake certain reviews and decisions within the financial year. However, these are exceptional times and the Council has dealt with these issues at the earliest opportunity via a virtual meeting in April 2020. Therefore I have based my audit on the assumption that the Council would have consider these matters within the financial year ending 31<sup>st</sup> March 2020 if it had been able to.

Having tested all of the objective of internal control as set out in Internal Audit section of the AGAR, through the examination of the evidence I am satisfied that the Council has met the requirements and I have signed off the AGAR as required.

Yours sincerely,

*J Hodgson*

Ms Jenny Hodgson  
Internal Auditor to the Council

The figures submitted in the Annual Governance and Accountability Return are:

	<b>Year ending 31 March 2019</b>	<b>Year ending 31 March 2020</b>
1. Balances brought forward	0	4944
2. Annual precept	16270	17975
3. Total other receipts	391	11273
4. Staff costs	5774	9006
5. Loan interest/capital repayments	0	0
6. Total other payments	5943	7079
7. Balances carried forward	4944	18107
8. Total cash and investments	4944	18107
9. Total fixed assets and long-term assets	878	878
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 (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>