

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:	Claire Tilley	Date of report:	22-05-2019
Year ending:	31 March 2019	Date audit carried out:	22-05-2019

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:

I met with the Clerk, Julia Tufnail on 22nd May 2019 and thank her for her assistance and hospitality. Prior to this I had examined documents available on the council's website.

Upon examination of bookkeeping, due process, risk management, budget, payroll, asset control and other operating procedures, it is very clear that every effort is made to ensure the Council acts lawfully, transparently and in accordance with proper practices. The Clerk is obviously very experienced and efficient, and I found no issues to report.

With a turnover under £25,000 this authority is obliged to act under the Transparency Code, it was pleasing to see that all the documentation available at this point was published on the website. Little Stanion are a new Parish Council, who only came to fruition in April 2018, therefore there were no previous years' accounts or reports.

I am confident that the Council is off to a very good start, with its business affairs managed properly by a competent Clerk/RFO and committed Councillors

Yours sincerely,



Ms Claire Tilley
Internal Auditor to the Council
01536 791893
claire@renaissancebusiness.co.uk

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.

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

	Year ending 31 March 2018	Year ending 31 March 2019
1. Balances brought forward	0	0
2. Annual precept	0	16270
3. Total other receipts	0	391
4. Staff costs	0	5774
5. Loan interest/capital repayments	0	0
6. Total other payments	0	5943
7. Balances carried forward	0	4944
8. Total cash and investments	0	4944
9. Total fixed assets and long-term assets	0	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>