

# Internal Audit Report

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

Name of council:	Farthinghoe Parish Council		
Name of Internal Auditor:	Lynn Lavender	Date of report:	21 <sup>st</sup> May 2016
Year ending:	31 <sup>st</sup> March 2016	Date audit carried out:	19 <sup>th</sup> 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.***

## To the Chairman of the Council:

I carried out the year-end audit of Farthinghoe Parish Council on 19<sup>th</sup> May 2016. I would take this opportunity to thank Philippa Clayton, Parish Clerk for her help and assistance.

I was able to review a well ordered and detailed set of documents and records. By examination of the documents & records plus further questioning, I tested aspects of the Council's internal controls as required at Section 4 of the Annual Return and I am satisfied that effective policies and procedures together with systems to manage, monitor and control the Council's business are in place. Accordingly, I was able to answer 'yes' to all relevant questions and have signed the Return as required.

Noted this visit

- Issues raised last year have been addressed.
- The council has had a busy year completing the playground project.
- Income and expenditure have been much higher than usual due to incoming grants and fundraising to enable the playground project to progress.
- The council has made good use of transparency funding.
- The website is clear and easy to navigate.

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 Return are:

	Year ending 31 March 2015	Year ending 31 March 2016
1. Balances brought forward	3893	3405
2. Annual precept	6500	6500
3. Total other receipts	308	32835
4. Staff costs	1400	1400
5. Loan interest/capital repayments	0	0
6. Total other payments	5896	34369
7. Balances carried forward	3405	6971
8. Total cash and investments	3405	6971
9. Total fixed assets and long term assets	28580	43392
10. Total borrowings	0	0

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>

Yours sincerely,



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