

# Annual Internal Audit Report

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

Name of council:	Fathinghoe		
Name of Internal Auditor:	A Coomber	Date of report:	1 <sup>st</sup> May 2014
Year ending:	31 March 2014	Date audit carried out:	1 <sup>st</sup> May 2014

*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:

The internal audit was carried out on 1<sup>st</sup> May 2014, the Clerk made all documents available to me and was extremely helpful throughout the audit, finding additional documents very quickly.

The Clerk has addressed all issues highlighted last year and all areas have been covered this year.

## Miscellaneous

Inspection sheets for the play area – it was reported that there is an annual inspection carried out by ROSPA but the council does not conduct its own inspections, the clerk was advised to discuss this with the Council insurance company as some require weekly/monthly inspection and the specific retention of these records.

Cheque Stubs – it was suggested that the councillors signing cheques for payments should only initial the cheque stub no a full signature.

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,

*Alison Coomber*

Mrs Alison Coomber  
Internal Auditor to the Council  
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The figures submitted in the Annual Return are:

	Year ending 31 March 2013	Year ending 31 March 2014
1. Balances brought forward	2645	2359
2. Annual precept	6500	6500
3. Total other receipts	1045	610
4. Staff costs	1400	1400
5. Loan interest/capital repayments	0	0
6. Total other payments	6432	4176
7. Balances carried forward	2359	3893
8. Total cash and investments	2359	3893
9. Total fixed assets and long term assets	28580	28580
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) (2010)*. 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.gov.uk/?p=253>