

# Internal Audit Report

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

Name of council:	Lampport & Hanging Houghton Parish Council		
Name of Internal Auditor:	Fiona Young	Date of report:	17.04.19
Year ending:	31 March 2019	Date audit carried out:	17.04.19

*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 & RFO to the Council, Mrs Frances Allbury, to carry out the annual internal audit. My thanks to Mrs Allbury for her hospitality.

I conducted a detailed scan of the minutes and examined the accounts, bank reconciliations, internal controls and the year end procedures.

Through these examinations, hard evidence and questioning I tested all areas of management and the delivery of the councils business and functions and am pleased to report that I have found no issues.

I noted that last years internal audit was received and actioned. I have no concerns with regards to the internal controls and procedures that are in place, I advised the Clerk to make sure that the internal controls checks that are carried out at every meeting are minuted as a matter of routine. I also advised the Clerk that there should not be an Interim Chairman. The Chairman, once elected, remains in post until he resigns or is disqualified from office. If the Chairman is not available to preside over a meeting, then a Chairman for that meeting must be elected.

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,

Miss Fiona Young  
Internal Auditor to the Council  
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The figures submitted in the Annual Governance and Accountability Return are:

	<b>Year ending 31 March 2018</b>	<b>Year ending 31 March 2019</b>
1. Balances brought forward	4530	5339
2. Annual precept	4000	4000
3. Total other receipts	6188	610
4. Staff costs	1835	2843
5. Loan interest/capital repayments	0	0
6. Total other payments	7544	2960
7. Balances carried forward	5339	4146
8. Total cash and investments	5339	4146
9. Total fixed assets and long-term assets	33131	33131
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>