

Northants CALC

Interim Audit Report

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

Name of council:	Abthorpe parish council		
Name of Internal Auditor:	Dianne Isaacs	Date of report:	27/04/18
Year ending:	31/03/18	Date audit carried out:	27/04/18

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.

Clerk and R.F.O. of the Council

Tina Emerton was appointed Clerk to the Council from October 2017.

Cllr Perrigo was elected Chairman at the Annual meeting of the Council on 15th May 2017 and signed her declaration of Office.

Cllr J Ford - Cordes was elected Vice Chairman of the Council

Councillors 7

Electorate :- 278

To the Chairman of the Council:

External audit

PKF Littlejohn LLP are the appointed external auditors for a five year period from October 2017.

Abthorpe Parish Council has gross income/expenditure less than £25,000 and the Clerk will complete the Certificate of Exemption and send to PKF by 11th June, 2018 in line with current audit regulations.

Matters arising from Interim Internal audit report 19/01/18

Due process

The Clerk has reviewed the points raised from the Internal Audit report and the report was discussed and agreed at the Council meeting in February 2018

Internal control.

The Council has reviewed the effectiveness of their Internal control procedure and Cllr Fenwick carries out Internal control checks.

Due Process

Standing orders / Financial regulations

The Council adopted Standing orders and amended their Financial regulations in line with recommendations from the Interim audit report,

Council Assets

The Council has purchased a new Mower from Garden Machines during the year and disposed of the old mower and a bench. The asset register has been amended and the total value of fixed assets is recorded as **£8673.**

Insurance

The Council has obtained competitive insurance from A.O.N – **£439.04**
The Insurance premium is recorded correctly in the Receipts and Payment account.

V.A.T. recorded.

V.A.T. is recorded in the Receipts/ Payments account and is reclaimed from H.M.R.C at the end of the financial year.
Total V.A.T on expenditure for 2016/17 - £ 277.29 was received from HMRC and recorded in the Receipts ledger .

Minutes of Council meetings.

The minutes of Council meetings are signed by the Chairman Cllr Perrigo.
I read through the minutes of Council meetings to date and there was no unusual activities in the minutes.
The Clerk has consecutively numbered the pages of the minutes .

Budget / Precept

The Council has prepared a precept of **£4,000** to support its 2017/18 budget.
The precept has been recorded correctly in the minutes of the Council and the Receipts and Payments ledger . The Clerk presents up to date budget figures and bank balances at each Council meeting.

Payroll

The Clerk Tina Emerton is the sole employee of the Council.
Her salary - £ 446.15 for this financial year has been paid with Council approval and is recorded correctly in the Receipts and Payments account . The salary for the previous Clerk Bob Carter is recorded as £125.00 **Total Staff costs £571.15**

Data Protection

The Council has appointed a Data Protection officer through Ncalc, however the Council must register with I.C.O. and pay the fee of 35.00. Ncalc has identified key issues that Councils need to adhere to by 25th March , 2018.

On -line Banking

Cllr K Fenwick, Cllr Perrigo , Cllr Hammon and Cllr Ford- Cordes are authorised for payments set up by the previous Clerk. The Clerk Tina Emerton is in the process of setting up the arrangements to be included on the On-line banking arrangement.

Accounts

Audit trail

An audit trail was carried out on Income and expenditure items during the year.
Payments in the accounts were supported by invoices, authorised by the Council and minuted.

End of year accounts

The accounts are prepared on the correct accounting procedure – Receipts and Payments basis.
The Clerk has completed the Annual Governance Statement 2017/18 and will give notice for the exercise of Public rights

The Council has achieved their control objectives for the financial year and I have completed and signed the Internal audit report accordingly.

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

Dianne Isaacs
Internal auditor Ncalc
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The figures submitted in the Annual Return are:

	Year ending 31 March 2017	Year ending 31 March 2018
1. Balances brought forward	4603	7284
2. Annual precept	4000	4000
3. Total other receipts	4025	3459
4. Staff costs	1100	571
5. Loan interest/capital repayment	Nil	Nil
6. Total other payments	4244	5754
7. Balances carried forward	7284	8418
8. Total cash and investments	7284	8418
9. Total fixed assets and long term assets	9360	8673
10. Total borrowings	Nil	Nil

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Local Councils – A Practitioners’ Guide (England) (2018)*. 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_-2017.pdf