

# Northants CALC

## Interim Internal Audit

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

Name of council:	<b>Pattishall Parish Council</b>		
Name of Internal Auditor:	Dianne Isaacs	Date of report	02/12/19
Year ending:	31/03/20	Date audit carried out:	02/012/19

*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.***

***Ann Addison is the Clerk and RFO of the Parish Council.***

***Cllr B Evans was elected Chairman at the Annual meeting of the Council in May 2019  
Cllr M Gardener was elected Vice Chairman of the Council***

### **To the Chairman of the Council**

#### **Matters arising from the PKF Littlejohn LLP. Audit report 2018/19**

There were no issues arising from Sections 1 and 2 of the AGAR for 2018/19.

**In line with current regulations the Conclusion of audit notice and all supporting documents have been included on the Council's web site.**

#### **Matters arising from the End of year Internal Audit report 08/05/2019**

The report was presented to Council and minuted at the June Council meeting.

There were no matters arising from the audit report.

#### **Internal control**

The Chairman carries out Internal control checks of behalf of the Council. There were no issues arising from the control checks.

#### **Asset register**

**A new seat - £580** was purchased during the year and will be included on the asset register.

Expenditure has been offset by income from a public donation..

#### **Due Process**

##### **Standing orders , Financial regulations and Risk Assessment policy**

The Council adopted Standing orders , Financial regulations and reviewed their Risk assessment policy at the May meeting of the Council.

##### **Discrimination, Disability policy and complaints procedure**

The Council has procedures in place for the above policies

#### **Minutes of Council meetings**

The Council meet every month to conduct their business , except for August.

I checked Council minutes to date and there were no unusual activities in the minutes.

In line with current regulations the minutes of Council meetings are consecutively numbered and signed by the **Chairman Cllr B. Evans**

## **Data protection**

The Council has renewed its data protection with I.C.O. at a cost of **£40.00**  
The Council has appointed the services of Ncalc for a Data Protection Officer and has adopted the relevant policies and documents .

## **Insurance**

The Council has reviewed their insurance policy with Came and Co. and have agreed the premium paid **£ 1826.04 for 2019/20 financial year.**

## **Precept**

The Council has prepared a precept of **£40,000** in support of its detailed budget process. The budget figures are presented to the Council on a regular basis.

## **V.A.T.**

### **2018/19 Financial year**

**The Clerk completed the electronic VAT return for 2018/19 year - £3772.64, however to date the payment has not been received from HMRC.**

**The Clerk will contact HMRC to ascertain why the payment has not been transferred to the Council's account**

### **2019/20 Financial year.**

**VAT£- 2524.13** has been identified on expenditure items to date and is correctly recorded in the Receipts and Payments ledger and will be reclaimed from H.M.R.C. at the end of the financial year.

## **Burial and allotment records**

I will check the Burial records and allotment account at the end of the financial year.

## **Payroll**

The Clerk Ann Addison is the sole employee of the Council.

The Clerk's salary **£4546** has been agreed by the Council and recorded correctly in the Receipts and payment account. Paye is paid to HMRC on a regular basis.

## **BANK ACCOUNTS**

The Clerk has prepared the Accounts on the correct accounting procedure – **Receipts and Payments.**

There is a monthly bank reconciliation for the current and deposit account and the bank balances are reported at each Council meeting.

An Audit trail was carried out and also transaction spot check of Council's income and expenditure. There were no unexplained variances between the Bank accounts and Accounts ledger to date.

**The report is based on 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.**

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

	Year ending 31 March 2019	Year ending 31 March 2020
1. Balances brought forward	25943	<b>31769</b>
2. Annual precept	37500	<b>40000</b>
3. Total other receipts	10265	
4. Staff costs	4958	
5. Loan interest/capital repayments	Nil	Nil
6. Total other payments	36981	
<b>7. Balances carried forward</b>	<b>31769</b>	
8. Total cash and investments	<b>31769</b>	
9. Total fixed assets and long term assets	266594	
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.gov.uk/?p=253>