

## Annual Internal Audit Report

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

Name of council:	Moreton Pinkney Parish Council		
Name of Internal Auditor:	Dr TJ Waterfield	Date of report:	11 <sup>th</sup> June 2018
Year ending:	31 March 2018	Date audit carried out:	11 <sup>th</sup> June 2018

*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:

It was noted that issues raised at the previous audit have either been dealt with or are work-in-progress.

The Council is reminded that whenever a new chairman is elected or re-elected as at an Annual General Meeting, the chairman **must** sign the Declaration of Acceptance of Office (as chairman), and be counter-signed by the Clerk as the Proper Officer of the Council, before conducting any further business. This action must also be recorded in the minutes.

It was noted that the Council has been paying invoices presented at the meeting. The Council is further reminded that only business explicitly listed on the agenda may be conducted at the meeting. This includes payment of invoices, etc.; each payment to be authorised at the meeting must appear on the agenda.

Finally the auditor would like to thank the Clerk for his hospitality during the audit.

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,

Dr. TJ Waterfield  
 Internal Auditor to the Council  
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The figures submitted in the Annual Return are:

	<b>Year ending 31 March 2017</b>	<b>Year ending 31 March 2018</b>
1. Balances brought forward	4,766	4,838
2. Annual precept	6,300	6,900
3. Total other receipts	540	2201
4. Staff costs	2,162	2,176
5. Loan interest/capital repayments	0	0
6. Total other payments	4,606	6,062
7. Balances carried forward	4,838	5,701
8. Total cash and investments	4,838	5,701
9. Total fixed assets and long term assets	17,476	18,476
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 (2017)*. 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>