

## 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:	24 <sup>th</sup> June 2019
Year ending:	31 March 2019	Date audit carried out:	24 <sup>th</sup> June 2019

*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.

An on-line audit revealed that the Council is non-compliant with the Transparency Code [available from the DCLG website] in respect of not detailing items of expenditure greater than £100. A number of issues were found with the website: A number of links point to the wrong document and some links are incorrectly titled/labelled. The document under the *Transparency Code > External Audit* link could be split into a number of smaller and more appropriately labelled documents. Why does the *Parish Council Risk Assessment* page appear under the *more...* heading? Why does the *Village Welcome Pack* page appear under the *Parish Council* heading?

The Council's records were well presented for the audit. Two procedural nonconformities were noted regarding approval of payments: The agenda item should be: "To approve the following payments:" followed by details of payments to be made and the corresponding minute item to be: "The following invoices were approved and cheques signed. Proposed Cllr x, seconded Cllr y." followed by details of the payments.

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  
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The figures submitted in the Annual Return are:

	<b>Year ending 31 March 2018</b>	<b>Year ending 31 March 2019</b>
1. Balances brought forward	4,838	5,701
2. Annual precept	6,900	7,450
3. Total other receipts	2201	16,176
4. Staff costs	2,176	2,396
5. Loan interest/capital repayments	0	0
6. Total other payments	6,062	10,858
7. Balances carried forward	5,701	16,073
8. Total cash and investments	5,701	16,073
9. Total fixed assets and long-term assets	18,476	22,799
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 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>