

# Internal Audit Report

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

Name of council:	Norton Parish Council		
Name of Internal Auditor:	Lynn Lavender	Date of report:	21-04-18
Year ending:	31 March 2018	Date audit carried out:	19-04-18

*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.**

## To the Chairman of the Council:

I carried out the year-end audit of Norton Parish Council on 19<sup>th</sup> April 2018. I would take this opportunity to thank Richard Oliver, the Parish Clerk for his help and assistance.

Prior to the visit I reviewed the information available on <https://nortonvillagepc.weebly.com> I was able to access a well ordered and detailed set of documents and records. By examination of these documents & records plus further questioning during the visit, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return Part 2 and notwithstanding the items noted below, I am satisfied that effective policies and procedures together with systems to manage, monitor and control the Council's business are in place. Accordingly, I was able to answer 'yes' to all relevant questions and have signed the Return as required.

Noted this visit

- The Council will be submitting an exemption certificate
- All 17/18 minutes and transparency code documents will be published on website

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,



Ms Lynn Lavender  
Internal Auditor to the Council  
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The figures stated on the Annual Governance and Accountability Return Part 2 are:

	<b>Year ending 31 March 2017</b>	<b>Year ending 31 March 2018</b>
1. Balances brought forward	24539	21997
2. Annual precept	11000	16000
3. Total other receipts	3599	5202
4. Staff costs	4944	5112
5. Loan interest/capital repayments	0	0
6. Total other payments	12017	16515
7. Balances carried forward	21997	21572
8. Total cash and investments	21997	21572
9. 71067	71067	71842
10. Total borrowings	-	-

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>