

# 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:	13- May 2021
Year ending:	31 March 2021	Date audit carried out:	12 - May 2021

*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 council through its staff and management and not left for internal audit. 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. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.*

**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 completed the year-end audit review of Norton Parish Council on 12<sup>th</sup> May 2021. I would take this opportunity to thank Erica Fothergill, the Parish Clerk, for her help and assistance.

I reviewed the information available on [www.nortonpc.org.uk](http://www.nortonpc.org.uk) I was able to access the relevant documents and records. By examination of these documents & records plus further questioning, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return Part 3. 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. Please note the following.

The website would benefit from a review and update.  
Care to be taken to ensure relevant documents are published on the website.  
Public Rights notices to be published on the website.  
I noted a variance in the total of the AGAR which I am assured is a rounding issue.

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 L Lavender  
Ncalc Internal Auditor to the Council  
[Lynnlavender\\_5@hotmail.com](mailto:Lynnlavender_5@hotmail.com)

The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2020	Year ending 31 March 2021
1. Balances brought forward	27309	28274
2. Annual precept	16875	14782
3. Total other receipts	4271	41113
4. Staff costs	5967	5539
5. Loan interest/capital repayments	-	-
6. Total other payments	14213	9530
7. Balances carried forward	28274	69101
8. Total cash and investments	28274	69101
9. Total fixed assets and long-term assets	71829	72359
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 (2021)*. It is a guide to the accounting practices to be followed by local councils and it 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-2021.pdf>