

## Annual Internal Audit Report

(to be read in conjunction with Section 4 of the Annual Return)

Name of council:	Stanwick Parish Council		
Name of Internal Auditor:	John Marshall	Date of report:	07.06.17
Year ending:	31 March 2017	Date audit carried out:	07.06.17

*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. It is important to note that managing the council's internal controls is a day-to-day function of the council through its staff and councillors and 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 met with Jenny Hodgson , Clerk and RFO on 07 June to carry out the year-end audit of the Council; I would take this opportunity to thank Jenny for her time and assistance.

Last year, neither I nor BDO as External Auditor raised any audit issues. Prior to this visit, I perused last year's Minutes and associated documents via the Council's website to apprise and update myself on the year's events, including the income and expenditure and other activities. I then carried out a full compliance audit by way of questioning and the examination of hard evidence, in respect of all the objectives of internal controls that I am required to test. It is pleasing to be able to report that this year, I again identified no audit issues.

This is to the Council's credit and is the clear outcome of a combination of engaged elected members working with a knowledgeable, experienced and efficient Clerk. A range of sound and effective policies and procedures are in place to manage, monitor and control delivery of the Council's business and I observed that standards of governance and financial management remain above average. Accordingly, I have completed and signed off section 4 of the Annual Return as required.

John Marshall  
Internal Auditor to the Council  
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The figures submitted in the Annual Return are:

	<b>Year ending 31 March 2016</b>	<b>Year ending 31 March 2017</b>
1. Balances brought forward	116,009	111,783
2. Annual precept	59,358	59,358
3. Total other receipts	52,822	52,401
4. Staff costs	23,000	26,011
5. Loan interest/capital repayments	4, 448	4, 780
6. Total other payments	88,562	88,444
7. Balances carried forward	111,783	104,307
8. Total cash and investments	111,456	104,273
9. Total fixed assets and long term assets	120,064	172,121
10. Total borrowings	71,051	69,291

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>